

Special Audit Committee Meeting [Virtual]- 20260513_095352-Meeting Recording

May 13, 2026, 1:53PM

2h 20m 59s



Mark Magli 0:16

Morning, folks.



Mayersohn, Robert 0:24

Good morning.



Mark Magli 0:29

I got the nice ocean front condo happening. It's nice.
Yeah.



Mayersohn, Robert 0:35

You're not, you're not auditing it, are you?



Mark Magli 0:38

Not yet.

If that, is that glare too much for you guys? I don't know what I can do. I'll have to change the background, but if it's not that bad.



Mayersohn, Robert 0:51

No, it's what's coming off your head that's...



Mark Magli 0:55

Can't do anything with that? Well, I could do something with that.



Mayersohn, Robert 0:59

The.

Now, much better.



Mark Magli 1:03

Now, it isn't.

I mean, it wasn't like I chose to join this team, but you know.

Kind of happened.

You probably vaguely remember me when I had some.

I actually, I came across an old ID that I had from the old days that was in the drawer that I just threw and I'm like, oh my God, who is that guy?

 **Mayersohn, Robert** 1:30

Yeah.

It probably, it probably still works.

 **Mark Magli** 1:36

It might, it might, sadly.

MM.

 **Mayersohn, Robert** 1:57

Mark, are you required to sit at the board meeting all day long?

 **Mark Magli** 2:01

Yes, sir.

It is for a long day.

 **Mayersohn, Robert** 2:09

Black.

As always go back to the productivity and effectiveness of somebody sitting there when they could be doing other things.

 **Mark Magli** 2:36

Well, I do as best I can. The issue is that at any time something can drop out of the sky.

 **Mayersohn, Robert** 2:37

MM.

 **Mark Magli** 2:42

And so you're kind of always preparing.

For what, as the conversation is going, and that, that's the challenge, but...

 **Mayersohn, Robert** 2:50
Yeah.

 **Mark Magli** 2:58
Excuse me for just a second, guys.

 **+19*****54** 5:46
Yeah.

 **Mark Magli** 6:31
Yeah.
Good morning, ma'am.

 **mary Fertig** 7:06
Morning, how are ya?

 **Mark Magli** 7:07
I'm fine, thank you.

 **mary Fertig** 7:13
How are we doing? We got Bob and Lew.
Yeah.

 **+19*****54** 7:17
Rachel Dyson.

 **mary Fertig** 7:20
Oh, hi, Rachel.

 **+19*****54** 7:23
Hi.



Mark Magli 7:24

Thanks.



Mary Fertig 7:36

So, uh...



Mark Magli 7:36

Derek, do we have do we have a tally of the commitments to be here?



Mary Fertig 7:44

I see Muriel's on, Lew, Rachel, and I'm on, so that is five. We need one more.



Mayersohn, Robert 7:58

We don't need to have a quorum.



Mary Fertig 8:01

We don't think we do to start. Well, let's give them another minute anyway. Sorry, I have laryngitis in, but this is my best day so far.



Mayersohn, Robert 8:29

S.

Yeah.

Has anybody sent to say that they can't attend?



Derek A. Tillman 9:09

There was no notification of people who could not come.

I didn't receive any.

Here's the Meo coming in now.



Mary Fertig 9:18

Okay, great.

Okay, well, I'm going to go ahead and pull my agenda up.



Mark Magli 9:28

Okay.



Cara DeMeo 9:30

MM.



Mary Fertig 9:34

Oh.

And you have one there. Does everybody have the agenda up?



Mark Magli 9:42

Yes, ma'am.



+19***54** 9:44

Yes.



Mary Fertig 9:53

And we'll just start with, I guess, I guess we'll start with the pledge. If y'all will join me.



Cara DeMeo 10:05

MM.



Mary Fertig 10:09

I pledge allegiance to the flag. To the flag of the United States.



Mark Magli 10:10

to the flag of the United States.



murieltheophin.atilus 10:11

To the flag of the United States of America.



Mary Fertig 10:13

Assets of America and to the Republic for which it stands.

 **murieltheophin.atilus** 10:15

And to the public for which you stand, one nation will be God and visible.

 **Mark Magli** 10:16

the Republic for which it stands, one nation under God, one nation under God, indivisible, with liberty and justice for all.

 **murieltheophin.atilus** 10:16

and to which it stands. One nation under God, indivisible, with liberty and justice.

 **Mark Magli** 10:21

Indivisible, for the liberty of every person.

 **Cara DeMeo** 10:23

With liberty.

Justice.

 **mary Fertig** 10:26

Coach.

Okay.

And Mark, do you want to do the roll call?

 **Mark Magli** 10:40

Sure. I just want to start with me, Mark Magli, Chief Auditor.

 **Cara DeMeo** 10:42

MM.

 **mary Fertig** 10:45

Okay, I just was going to go through the, yeah, yeah, or do the Audit Committee members if you have the list there.

 **Mark Magli** 10:46

But just go around, OK.
Okay.

 **Mary Fertig** 10:53
That'll be good for the recording.

 **Mark Magli** 10:55
OK, Bob Mayersohn.

 **Mayersohn, Robert** 10:58
I'm here.

 **Mark Magli** 11:01
Uhh...
Anthony De Meo.

 **Cara DeMeo** 11:04
Here.

 **Mark Magli** 11:06
Maria Rabideau.

 **Mariah Rabideau, District 6** 11:10
Here.

 **Mark Magli** 11:11
Muriel, Theophan Adolis.

 **murieltheophin.atilus** 11:14
Present here.

 **Mark Magli** 11:17
Ohh.
Lew Naylor.
Eastern Island.

 **mary Fertig** 11:37
Maybe he stepped away for a second.

 **Mark Magli** 11:37
Okay.

 **Lewis Naylor** 11:39
Can you hear me?

 **Mark Magli** 11:39
There he is. Yes, Sir.

 **mary Fertig** 11:41
Oh, hi, Lew.

 **Lewis Naylor** 11:43
Sorry.

 **Mark Magli** 11:45
And Miss mary Fertig, Chair.

 **mary Fertig** 11:47
I'm here.

 **Mark Magli** 11:49
Relative to our staff, we have online Bryan Erhard.
Derek Tillman.

 **Bryan Erhard** 11:59
Good morning.

 **Derek A. Tillman** 12:02
Morning, everyone.



Mark Magli 12:03

Jennifer Harpalani.



Jennifer Harpalani 12:07

Good morning.



Mark Magli 12:09

Elena Pritykina.



Elena Pritykina 12:11

Good morning.



Mark Magli 12:12

And Nakia Gouldbourne.



Nakia N. Gouldbourne 12:14

Thanks.



Mary Fertig 12:17

Thank you. Okay, and.



Mark Magli 12:18

Okay.



+19***54** 12:19

I didn't hear my name.



Mark Magli 12:20

Oh, I'm sorry, Miss Rosas.



+19***54** 12:21

This is Rachel Rhodes.



Mark Magli 12:23

Sorry, I am looking at it because the numbers there. I didn't have a name. Sorry.



+19***54** 12:27

Oh, okay. And so it's Rachel Rosa. Thank you.



mary Fertig 12:32

Okay, so we are going to start with a follow-up matrix if do you want to put that on the screen?

So does anyone, did you all, does anyone have something? I do have one thing on here I really wanted to hear about. Do other people have things that you wanted to discuss?



Lewis Naylor 13:06

mary.



mary Fertig 13:08

Yes, Lew.



Lewis Naylor 13:10

Are we going to have a conversation about the.
the general fund balance and the how it how it ties to the policy, the presentation
and how it ties to the policy.



mary Fertig 13:24

We can, we, we...



Lewis Naylor 13:26

I thought we had requested that.



mary Fertig 13:27

MM.

We did. I don't know that they're coming today.



Mark Magli 13:30

So, well, excuse me.

Yeah, we don't have them scheduled to come today. They did reply in an email that I didn't have time to shoot out to everybody to give us something. If we wanted them, I thought we could bring them back. Plus, they'll be progressing this. I certainly can get some additional information from you, but I would share it, the response that was provided to me following the meeting.



Lewis Naylor 13:55

Okay, that would be good. I mean, am I the only one that doesn't understand that the policy, the way the policy is written doesn't seem to match their presentation?



Mark Magli 13:57

And, and we can plan for them to...

No, I mean the language as it's as it's been described.

I can give you a quick overview, but I would rather have them come back and explain it while they have their next version preparing for June, if that's okay with you guys.

Like I said, I would certainly share the communication and maybe that clears it up for you. But I can read you what it says relative to that.

But the language, the language is set up on what their goals are, is how it's been described to me, and that the policy that, you know, they inherited the policy as it was written, but the intent of the policy was to establish their internal goals in alignment with GASB 54. So



Lewis Naylor 14:36

Already.



Mark Magli 14:55

That doesn't really clear it up for you, I know, but that's generally where we are with that. I can certainly share it with you.



Lewis Naylor 15:01

Well, we just reviewed policy for 3510, I believe, and we we had it was rewritten, I thought.



Mark Magli 15:06

MM.



Lewis Naylor 15:10

So...



Mark Magli 15:12

MM.



Lewis Naylor 15:13

What it says in there doesn't jive with the presentation that they're, and my concern is that what they're presenting to the board may not.

Be completely reflective of what the board policy states.

And that's the clarification that I wanted to hear from somebody from there.



Mayersohn, Robert 15:34

****.



Mark Magli 15:39

Right, again, in the.

I received a written response relative to that. I can certainly schedule them to come back to do that, but in the immediate turnaround, I wasn't able to get that accomplished.



Lewis Naylor 15:53

Okay.



mary Fertig 15:54

Mark, I don't see that response in my in my in my email, so.



Lewis Naylor 15:54

Uhh...



Mark Magli 15:59

I didn't send it yet. I wanted to review it myself and go through it. It came in yesterday while I was sitting in the meeting. We did some review of it. So I wanted to I wanted to be able to do that and share it with you all at the same time. I had thought to send it out to Mr. Naylor, but I didn't want to do that where we weren't sharing it with everybody to have a conversation as needed subsequent to that.

 **Mary Fertig** 16:02

Okay.

Okay.

Okay.

Yeah.

 **Lewis Naylor** 16:23

Okay, I missed the meeting yesterday. So I did not know if the general fund...

 **Mark Magli** 16:24

You.

 **Lewis Naylor** 16:31

percentage was shared with the board and that was the one of my concerns was that the information that they're being given is accurate.

 **Mark Magli** 16:36

No.

Yeah, that wasn't part of the discussion yesterday, so...

Like I said, I'll follow up and make sure you guys get the information or they're going to come back to make sure we're clear on that.

 **Lewis Naylor** 16:58

Thank you.

 **Mark Magli** 16:59

You're welcome.

 **Mary Fertig** 16:59

Okay, on this follow-up matrix, just is there anybody that has anything that they want to go through?

MR **Mayersohn, Robert** 17:07

Yeah, just on the second page.

MF **mary Fertig** 17:10

Yes.

MR **Mayersohn, Robert** 17:12

Where it's the internal funds, as well as property and inventory.

MF **mary Fertig** 17:18

Yeah.

MR **Mayersohn, Robert** 17:18

I went, I went back and looked at some of the.

Property and Inventory Audits, internal fund audits since like maybe 2005, and it seems to me that it's a training issue.

MF **mary Fertig** 17:28

Yeah.

MR **Mayersohn, Robert** 17:37

And I don't know if if the.

Request that we have really covers. Whether it's doing an audit or expecting some sort of follow up on what's the training and how do we determine that the training has been received and people have an understanding? Because when you read responses.

back, like I said, and I just pulled up 2005 just as a, you know, hypothetical. It was, well, we're now going to do quarterly, especially on the property inventory, quarterly reports.

And these are some of the same schools that some of the stuff continually happens. Now, obviously, there's a change in management at some of these schools. But the effectiveness really goes back into the implementation of the system is there, the

controls are there, the training
As Mark had said, that's not under our purview.
But that's where the disconnect is in my opinion.



Mark Magli 18:48

I can speak to that a little bit.



mary Fertig 18:49

I agree. I agree with you.



Mayersohn, Robert 18:52

Sure.



Mark Magli 18:52

If I may. So relative to that, you know, one of the things that was part of what the committee had put together a while ago and compiled and finally got put through was, in fact, the policy 3030 that speaks to, you know, follow through essentially about how they're supposed to be reporting and ensuring that any of those things are being done falls through the superintendent and by extension, the regional superintendent.

I think we know that the regional superintendents are responsible for the oversight of those schools and that particular.

those areas relative to I think that what we were talking about last week was

If they put programs in place and the business practice bulletin is pretty explicit about what the expectation is for them to do. They've even put in words like hands on all, verification of equipment and things like that. The idea is if they're doing it with fidelity, and we use that word a lot,

you know, if they're doing it with fidelity, these problems won't.

exist some of these record keeping problems and actually administration and securing of the equipment gets diminished, if not non-existence. And there's a stake of all people involved in the school to be a part of that. If we put that in what was historically a problem back in the day was that they would roll it off onto one individual.

a tech person or even an AP or whatever. They're involved in the process. We recommended a long time ago for them and establish little property teams in the

schools, and then that information will go out. I think that some of the things that you're seeing come up, involved, perhaps not so much. I definitely think that it's not been a focal point and maybe it needs to be re-emphasized, but that is the stuff that would come through those areas. I think they got the message the other day. I plan on here, you know, as we close the school year to have some conversations and I have already, since assuming this role, had some of those conversations with the regional superintendents informally, but also to involve Dr. Fulton in the conversation as well, because a lot of the stuff that goes out to them comes through her by way of the superintendent as well.

 **Mayersohn, Robert** 21:02
MM.

 **Mark Magli** 21:15
So, we'll do that, but they they are.
at the forefront have to be committed to doing that, you know, and I think that we've seen that that's possible. So once you see something is possible, then you kind of expect that it could be happening all the time, you know, with some exceptions, of course, but, you know, we can definitely do a little bit with that. So I just wanted to say that.

 **Mayersohn, Robert** 21:39
Thank you.

 **Mark Magli** 21:41
You're welcome.

 **mary Fertig** 21:41
I know there were a lot of.
you know, 63 reports, but to have that many high schools have exceptions, I think is a real red flag and something we can't afford. And if we had gone back and I haven't had time, but thank you for doing that, Bob, and looked at earlier this year just to see what the total number of high schools throughout the year would be.

I just hopefully they, I hopefully they got the message just from the pure results that they need to perhaps do more targeted training in those areas.

LN **Lewis Naylor** 22:24

A quick question. Business Service Center said that they do 90% of the schools or 80% of the schools, I believe.

MR **Mayersohn, Robert** 22:24

Yeah.

LN **Lewis Naylor** 22:36

Is that correct, Mr. Magli?



Mark Magli 22:39

Yeah, I believe it's 80%. Nakia could probably give me a better accurate percentage. I believe it's somewhere around 80. We did have this conversation if she wanted to. Nakia, is it around 80%?

NG **Nakia N. Gouldbourne** 22:51

I'm gonna go back and look it up, because I know that I I I tally that. So give me one second, and I can give you a good percentage for this year.

LN **Lewis Naylor** 22:58

Yeah, I mentioned 60. He put his thumb up higher and then later said 80. I believe that was his comment. My question is, have we done an analysis to see how many of

MR **Mayersohn, Robert** 23:12

MM.

MM.

LN **Lewis Naylor** 23:16

The exceptions are coming from...

BSC schools versus non-BSC schools, because this latest report showed over 90%.

Coming from BSE Schools.

So that's just something that, you know, and it could be maybe they do all the high

schools and because it was mostly a high school heavy exception report, maybe that's why there was a variance between their coverage or their utilization and the actual error rate.

NG Nakia N. Gouldbourne 23:56

Yes, so I just, we went back afterwards and kind of looked at it. So I just wanted to note for everybody, for everybody that in actuality this year, they've had overall, I know that the report came and it was, there was a lot of schools, a lot of the high schools got reported at the same time, but we did kind of account and actually there's less high schools with exceptions than last year.

I think that just because the report was a very cumbersome report and there were 68 schools, so we went back and so far this year there was 10 high schools with exceptions versus last year that had 15 and the year before. So we just wanted to say that. But I think it is when a report comes together, it kind of gives you an overall view of the trending issues that are happening at a lot of the schools at the same time. So

it might have looked like there was a lot more high schools, but it kind of is on par. The other thing is that we did in our last trend analysis, look at whether or not, you know, the higher percentage of, as a percentage of the whole. So I think if this, if the BSC did about

or 70 or 80% of the schools, then it aligned at last year when we did final trend that it aligned that they had 80% of the exceptions. So it kind of went into the perspective of the school, their percentage of schools that they did wasn't in alignment with the amount of percent, the percentage of exceptions overall.

This year, that might change. We haven't done the end of year trend yet. That might trend up this year. It kind of looks that way. But last year, the trend was it was on par with the amount of school, the percentage of schools that they actually did overall match the percentage of exceptions that came in overall.

LN Lewis Naylor 25:36

Okay, and that final reconciliation will be done when all the schools are finished?

NG Nakia N. Gouldbourne 25:43

Yeah, we usually do that around August and September once all of the schools, the

majority of schools are done, because we still have a few schools that are coming in September. So we'll have a better outlook of it around August and September.

LN **Lewis Naylor** 25:48

Thank you.

Thank you.

MF **Mary Fertig** 25:55

If we could just maybe get a chart with the last three years, I just find it alarming that that many high schools are out of compliance when you think about the percent that, you know, that's just a greater percentage of high schools, I think, than anything else. So.

And that may help them do more targeted training.

NG **Nakia N. Gouldbourne** 26:15

Yes, yes, high schools year over year are the highest, but they are the ones who have the most exceptions. So yes, that is true.

MF **Mary Fertig** 26:25

Okay, anybody have another, any other, anything else on this or any other thing?

LN **Lewis Naylor** 26:31

Well, one of the one of the conversations was an interpretation of.

 **Mark Magli** 26:34

Yeah.

LN **Lewis Naylor** 26:39

What needed to be?

Audit, I believe, when BSC was saying that events don't need to be audited because they're not fundraising. And I believe, is it Nakia?

NG **Nakia N. Gouldbourne** 26:57

Yes.

LN **Lewis Naylor** 26:58

You had sort of agreed that even if it's not a fundraising event, if it's got significant dollars attached to it, that it should be an audited event. Is that correct?

NG **Nakia N. Gouldbourne** 27:14

Yeah, so we audit them anyway. It's just always part of our program to audit high revenue events. What they were saying was that for fundraising from Chapter 8, that if you do a fundraising event, you're supposed to do a financial statement and give that to the principal. It kind of gives the principal an overall view of what the fundraising is.

LN **Lewis Naylor** 27:31

Okay, so that's the difference.

NG **Nakia N. Gouldbourne** 27:33

Yes, they said that, you know, these were kind of like Grad Bashes or field trip and, you know, Promise self-sponsored. So they're not in actuality fundraisers. So they really didn't need to do financial reports, but they had always done them. This is something they had done for years. So we continue to say because these are high revenue events and sometimes they do generate large amounts of profit. that they should continue to do a financial report to give that transparency to the class, the sponsor, and to track that. We're always going to audit it. It's not for our purposes. It's mainly for them.

LN **Lewis Naylor** 28:05

Right. Okay. My misunderstanding. Sorry.

NG **Nakia N. Gouldbourne** 28:10

Okay.

LN **Lewis Naylor** 28:11

But the, so if there's a discrepancy between what... your office is saying and what the business service center is saying, how does that get resolved?



Mark Magli 28:28

So we've seen a couple of those issues arise over time, but, you know, relative to the overall perspective and what, you know, the Red Book is saying relative to student raised monies and things like that, you know, there's certain classifications, it's been our practice to report that, as Nakia said, to make sure that it's transparent.

Because the idea is that, again, some of the costs and things associated that are incurred by parents and students, if there's an adjustment or something that can be done, that's something that they should take, have the due diligence to consider in subsequent years as well. So running financial statements and getting a trued up version of what had occurred may make somebody realize that perhaps they could have done it more economically and things like that. And then we don't, and just the same having other people to make opinions

A smaller group of.

of students or even parents that are influencing, you know, what everybody else would not be aware of necessarily. They just know, hey, they charged me \$150 to go to this thing, or they did what they did, they just pay and they go. They don't really understand that they perhaps it didn't need to be that much money. And sometimes they have to be conservative. And of course, when they're doing that,

We've seen them have difficulties with the yearbooks for the very same reason, and then their answer is somewhat becoming, we would rather just outsource it so we don't have to have the problem. But the idea of reconciling and giving the most economical choices may be lost under that circumstance. Hopefully it won't.

Hopefully they'll be diligent about selecting the vendors and doing the things they're doing that way.



Lewis Naylor 30:06

Right.



Mark Magli 30:10

and making sure that they can themselves reconcile sales. So it's kind of two sides of the pendulum, but the same issue, which is, you know, trying to be in the best interests of the students and parents.



Mayersohn, Robert 30:16

MM.

Oh.



Mark Magli 30:34

MM.



Lewis Naylor 30:34

Was, how, how does, how does that difference get resolved?



Nakia N. Gouldbourne 30:40

Well, we said we were going to continue to make that recommendation until May. I think we mentioned that management stated that that was going to be, you know, the rule that they didn't have to do it. So far, I think the area suits have responded that the schools will adhere to Audits recommendation and take on that they will complete those reports.



Mayersohn, Robert 30:46

No.



Lewis Naylor 31:00

Okay.



Nakia N. Gouldbourne 31:02

But I also have the, you're welcome, the trend for this year with schools and exceptions. So far, because we've done about 146 schools that have been reported, 69% of those schools are audited by, I mean, were serviced by the BSE and 86% of the exceptions were for schools that.



Lewis Naylor 31:02

Thank you.



Nakia N. Gouldbourne 31:20

had the BSE. So that's this year's trend so far with the schools that have been reported.

MF **mary Fertig** 31:27

Wow.

LN **Lewis Naylor** 31:27

Thank you.

MF **mary Fertig** 31:30

Okay, anything else on this? I have one.

MR **Mayersohn, Robert** 31:34

It just, Mary, just one, just one quick thing, just for clarification, so...

We don't audit booster clubs or any outside organizations such as like a PTA. So to the point that Lew was talking about fundraising. So if the band booster club decides to have a fundraiser or an event to raise X amount of dollars, we don't have the ability to audit them.

NG **Nakia N. Gouldbourne** 32:01

No, and they changed recently. One of the standard practice bulletin. So no, we do not. We do not have any authority to over over those organizations.

MR **Mayersohn, Robert** 32:08

Okay.

So that, yeah, I mean, that to some extent is unfortunate because historically some of those clubs, whether it be, like I said, a PTA or a booster club, may be getting hundreds of thousands of dollars and, you know, going on a trip to the Bahamas to do research on band equipment. And I say that in jest, but You know, without those controls, parents could be subjected to spending needless money that they don't have to.

M **murieltheophin.atilus** 32:43

I would have to agree with Bob 100% because, I mean, what's the point of us having the booster club guidelines, you know, for them to follow if we can't audit exactly what they're doing? You know, at this point, just like he said, the funds can be used for any and everything. And how are we to know if what the parents have given their

money to

Is it accurate or not?

NG **Nakia N. Gouldbourne** 33:10

I don't know if we, I think legal went back and forth with this a lot because they talked about it and, you know, by state, by state statute and everything, the district doesn't have any, doesn't have any say or oversee of the booster clubs. And so I don't know if those guidelines are still in effect.

And I think that they redid 101 because of that, because of they had some issues with that. So I know that also in Chapter 8 says that they're separate and outside organizations. So we don't audit them. We can't audit agreement that they have, if they have it with the school, like if they have an agreement that they'll do a concession stand and that those monies will come in for certain things.

MF **mary Fertig** 33:35

MM.

NG **Nakia N. Gouldbourne** 33:48

Once the money comes in, or we can review that, but we can't audit that organization because it's separate and outside of the district.

MF **mary Fertig** 33:56

What about when you did debate for Nova? And I'm trying to think of some others that we've done over the years.

MR **Mayersohn, Robert** 33:56

Just wanna.

NG **Nakia N. Gouldbourne** 34:05

I I wasn't here, but I know that there might be some commingling of funds that they might. They were able to audit. But

Usually Ptas have to be audited. I think that's in. That's part of law that they have to be. But the booster clubs are separate and different.

 **Lewis Naylor** 34:17

Yeah.

 **mary Fertig** 34:22

OK, Maria.

 **Mayersohn, Robert** 34:22

That, Mary, just, yeah, just one other.

 **Mariah Rabideau, District 6** 34:22

So...

 **Nakia N. Gouldbourne** 34:23

From my understanding.

 **Mariah Rabideau, District 6** 34:24

Yeah, I did have a question about this to clarify really quickly. So then who and then who does have the authority then if we're not because I just from a band booster parent perspective, I'm just going to put that hat on for a moment. We're under the impression that we could be audited by the district. So of course, Right, our booster club will make sure things are in order, but if you're saying...

 **mary Fertig** 34:47

Yeah.

 **Mariah Rabideau, District 6** 34:52

That's maybe not the case. I think maybe there's a little bit more education too needed then for parents to understand if these booster clubs are outside and why they're outside.

 **Nakia N. Gouldbourne** 35:12

I think I would pose this question for a more definitive answer to legal.

 **Mark Magli** 35:24

Which we can follow up. This has been a long ongoing discussion and it's always been that they sit outside our purview and that's the thing. But I can get a more technical response relative to that.

MF **mary Fertig** 35:24
Okay, maybe.

M **Mariah Rabideau, District 6** 35:25
Thank you.

MF **mary Fertig** 35:36
Yeah, I think if somebody could come maybe to our next meeting and respond, I know we have a big agenda, so, and respond to that, it would be important. Bob, you had one other point you were going to make.

MR **Mayersohn, Robert** 35:48
Yeah, I mean, I would suggest if this seems to be problematic and obviously Broward County, specifically Broward County being the target of the state with doging everything. I mean, I don't know what Orange County does or Hillsborough or Duvall, but this may be something legislatively.
that the state could possibly add to their, you know, list of requirements if it's educational related, even though those clubs are their own, you know, 501c3s, there may be a, you know, opportunity to audit under certain circumstances. But That would have to be driven legislatively.

MF **mary Fertig** 36:28
MM.
Okay, I wanted to bring up the September 25th, 2025 meeting. We discussed concerns about the costs of AECOM and Atkins. I don't think we ever got that report. We did ask at a subsequent meeting, probably the next one, or the one after, they said they didn't have it yet. But I went back to the minutes, read through them. We had some, we really wanted to see that breakdown. So obviously we probably don't have it today.

 **Cara DeMeo** 37:06
Okay.

 **mary Fertig** 37:11
If you go through the minutes, you'll see Mr. De Meo, Phyllis and I asked some questions. We wanted to see how much AECOM had charged or AECOM or Harry or whatever the, and Adkins, whoever the company was at the point, how much they had charged, what percentage of the smart bond that was.

 **Cara DeMeo** 37:15
MM.

 **mary Fertig** 37:32
So that that could be used in making decisions for future, future things. But I don't, it's pretty clear in the minutes if you go back and I don't think we ever got anything.

 **Mark Magli** 37:46
Okay, I'll look into that specifically. I know there's been so many discussions about, general discussions about AECOM over the last year, relative to them going out for the new solicitation and all of that, that was

 **mary Fertig** 37:48
So.

 **Mark Magli** 38:03
rejected and then started again. So that information has been percolating, but I'll definitely see about getting that info.

 **mary Fertig** 38:04
They would have.
I think this information would be very important for the board to have in context of that. So.

 **Mark Magli** 38:16

And I believe, I believe that bond that the whole program was expiring in October when I was coming on, correct? I believe that's the date. I think that's I think that's when the.

 **Mary Fertig** 38:24

And the, and the point was not just, you know, for the district to be able to look in retrospect and see what they, how much they had spent and on different things and would there have been a different way to have insured that more dollars went in or we paid less, however you want to look at it. But
If we could just get that information from RSM.
And they're usually so quick in getting it, so I don't know what happened there.
Anybody have anything else on this agenda item?

 **Mark Magli** 38:56
MM.

 **Mary Fertig** 38:58
Okay, our next agenda item is proposed Audit Plan.
For fiscal 26-27.

 **Mark Magli** 39:08
Okay. If I may, just to introduce it, the Office of Chief Audit presents an audit plan that builds upon substantial progress achieved during 25-26, including the advancement of several high-risk and board-directed engagements while continuing to provide coverage over critical operational financial compliance and safety area across.
The proposed plan prioritizes the highest risk areas through a combination of internal and external sources. However, it has been developed under significant constraints requiring careful prioritization and resulting in the deferral of some of the lower priority and long range audit subjects.
which we deem as being very important in subsequent years.
MM.
We've compiled this report and included at the request some of the updated information which is shared with you on a recurring basis of what exactly took place and what we're hoping to conclude here by the end of the year to get started. I've

sourced a lot of information from a lot of different places. Some of it was pre-existing.

through discussions through the Audit Committee and the board, both in public meetings. Also in one on one discussions with the board members, some public comments, some things that have been ongoing, some concerns that have been continual based on some of the information and audit findings.

from previous years that were deemed of a significant risk. So we've tried to incorporate a number of these things in subject areas that are a little diverse. I would like to mention that, you know, our staff is limited. We do use external sources to help us accomplish those goals. We're trying to do more things in house.

But the list is broad and we look forward to any input you can give us. We do take all of your comments seriously and try to.

Address those things in time.

But relative to it, I think we did a pretty comprehensive job of covering a lot of subject areas and a lot of different concerns. So I would leave it to you.

 **Mary Fertig** 41:32

Sorry about that. Okay, who wants to start on this?

 **Lewis Naylor** 41:40

Mary, I can ask a question. Mr. Magli.

 **Mary Fertig** 41:42

Yeah, okay.

 **Mark Magli** 41:44

It.

Sir.

 **Lewis Naylor** 41:46

Your Audits of the charter schools.

 **Mark Magli** 41:50

MM.

 **Lewis Naylor** 41:50

Do they do their own Audits that end up getting?
presented to you or do you do the audit and it's part of the cost?
the cost withhold that the district does on funds to the charter schools.

 **Mark Magli** 42:13

I'll let Miss Harpalani speak a little closer to it, but we review their audited financials.

 **Lewis Naylor** 42:18

Okay.
But your so some of the other Audits for like school board policy and stuff, do you actually do those?

 **Jennifer Harpalani** 42:20

Yeah.

 **Mark Magli** 42:29

Jennifer, you want to speak to that?

 **Jennifer Harpalani** 42:30

Yeah, basically what we do is at the end of September, all the charter schools have, it's mandatory for them to provide us their independent audit that has been conducted. And we basically review the financials.
and highlight any if there are any issues, concerns. We review what the auditors have said and if there are any findings. And then if there are any findings, we then follow up with the school to find out what the action plan is, etc.
But it is the school's independent Audits that are provided to us.

 **Lewis Naylor** 43:16

Okay, thank you. And and and I'm showing my lack of information here, but does the district charges a percentage of the charter school revenue?
or a percentage of something that they use for their portion of administration for the charter schools.

So the money that's coming from the state or other sources, a portion of that is withheld in order for you to provide these services.

 **Jennifer Harpalani** 43:54

No, no. This is by Florida statute. We are required to financially monitor the school's finances, you know, once the independent Audits are provided to us, but I'm not, there are no funds that are provided to us or etc.

 **Lewis Naylor** 44:17

Okay, so whatever their FTE dollars are goes directly to the school without a withhold for safety and security or items like that.

 **Jennifer Harpalani** 44:22

MM.

Correct.

 **Lewis Naylor** 44:30

Thank you.

 **mary Fertig** 44:33

Okay. Anybody else have a question on this? Or something you would have liked to see it included?

 **Anthony De Meo** 44:43

I have some questions.

Okay, this is a really good report, Mark.

It, it really gives us a good idea of.

what the plan looks like. Uh, I'm having a lot of difficulties and I have my notes, so I might not be able to find it.

on here. I'm using my wife's computer, so forgive me. The Safety and Security Program Audit, it has a high risk rating of 4.75, but I think it's listed as a carryover item.

Is that correct in the carryovers?



Mark Magli 45:30

It is, as I said, I, you know, partly in conceptualizing what we were doing and looking at items that be carried forward, we deemed it, you know, it was an important thing. They want to do follow up. Our safety and security group does quarterly kind of their own reviews of certain aspects of it.

We want to kind of customize a look at things and it's been brought to our attention on a number of occasions, specifically, you know, different things at the campuses and things, and in alignment with even what the state expectation is. So we want to kind of customize and do our own thing. It was something that was in the previous audit plan and had been discussed prior. So

And looking at that and looking at the history for which unfortunately I can only look at documented history and what's been done, in formulating this, we felt it was important. And some board member concern also that said, you know, we're not really sure how this will exactly look. I tried to give an overview of most of these categories to talk about the scope in broad terms. Obviously, we have to target every one of them.

and be more specific when we're drawing a particular scope. Are there things within the safety and security that you have identified as concerns or ongoing things?

AM Anthony De Meo 46:43

So Mark, one of the things in the safety and security that caught my eye is campus safety. So are we, is that part of what's being carried over and deferred to another year or? Yeah.

 **Mark Magli** 46:57

I mean.

Yes. Yes. So it was one of the discussions that when I came on board was even something that they wanted to accomplish. And I think it's a good idea to do it. We of course have to be safe and make sure that our staff is okay, but essentially it is doing an in-person physical Review.

AM Anthony De Meo 47:19

So when we say carryover, does that mean the upcoming fiscal year, this area will not be tested?



Mark Magli 47:27

No, that means that last year it was there and we're bringing it forward.



Anthony De Meo 47:30

Okay, good. That's really my question. Same thing with student discipline and procurement. They're all highly rated. Are they going to be part of the audit plan this year? They're in the. Okay, great. All right.



Mark Magli 47:38

MM.

They are.

They're in here. So just to clarify, we, you know, obviously anyone can go on and just go and look generically at what are the high risk areas and those things will pop off.

We of course want to tailor them to areas that we think would be of a better, of a higher risk. When we establish this risk, there's, like I said, I'm looking at the history of it. I'm looking at conversation. I'm looking at a public meeting.

complaints, and then our own history relative to even Audits we've conducted. You had spoken to, I think you said discipline. That's an area that continues to need our.

We feel and based on the district's stance on safety and security, we feel is a very important thing that we would make, if not recurring, something of interest all the time, because when we have done those things in the past, we found some

deficiencies and we will continue to follow up on those things and look at different nuances to see if there are other things that can be improved because it's been made a

a very strong, the risk factor, you know, relative to the risk rating and stuff is high because it's generally the tone of the organization. So, you know, it's not specifically a key factor that we've identified as much as it's understood that this is something that's of vital interest to the community and to the board alike. So

That's why we kind of elevated it in that category and the same with discipline, is knowing that while we're out there and we continue, there was a lot of discussion even yesterday about some of those factors involving discipline and how they report and the consistency relative to that. Now, obviously we would be working in sample bases and it gives us a glimpse at some of this stuff.

but we want to be targeted and work with our group. Elena, who's online, but she's

been working with the discipline section, and we'll look to go into that more specifically. I've spoken to our neighboring counties, well, Palm Beach County, relative to their own safety program and how they conduct it.

There's a lot of different elements. I think that I want to see if we can have a physical presence to do that. Because I think spot checking things, I did this actually.

True. I don't want to date myself, but in the early 2000s, when I was working for Pat, I was still a young man. I could get away with walking onto a campus. Now they think I'm the grandfather picking somebody up. But the idea is that there were, we actually did that and we timed it and stuff. So there's some elements to that and some ideas about how we want to do that.

 **Anthony De Meo** 50:07

Okay.

MM.

 **Mark Magli** 50:17

and making sure that people know what they're supposed to be looking at. There's A tremendous effort and resource that has been put forward for that particular area and so we want to make sure that everybody's getting out of it what they want.

 **Anthony De Meo** 50:34

Thanks. The last area I have is the long range Audit plan. Now, does that mean they these items listed on page 23 will not?

 **Mark Magli** 50:38

Yes.

 **Anthony De Meo** 50:47

be performed in the 26-27 year. Is that what that means?

 **Mark Magli** 50:52

Yes, Sir, it's.

 **Anthony De Meo** 50:53

Okay. Well, there are three items in particular that I'm, you know, somewhat

concerned about. End of year spending, that second item, and then the fleet management. I don't know if that's a high risk area or not, but



Mark Magli 50:55

So I want to...

Yeah.



Anthony De Meo 51:12

And then lastly, probably the most important one is this cybersecurity training. Now, what would you do there? You would test to see if they were trained according to the plan or something?



Mark Magli 51:24

So they've done some analysis here prior. Jennifer and I talked about some of these things, but it's really essential component of the things that they're required to do and making sure that everybody gets disseminated the information correctly. What they've been ongoing with a lot of the discussions relative to training is what does that training look like? Is it a

interactive things. They have a ton of trainings that they've made mandatory for all employees. And so even with the latest newsworthy event that took place, you know, they do a series of things with people to make them understand the different vulnerabilities that are out there. It's not something at the forefront because it's not, we haven't really defined it perfectly, but

It's something that we thought is always a concern for a district of our size. And so we definitely keep it in there with the idea that, you know, we can move things forward and backward as we need to in here. This plan, quite honestly, is broader than based on staffing. I feel comfortable with.

But I wanted to give you a bunch of different options and look at it in a way that we could target it. People will look at it at the end of the year, oh, they didn't get this done, they didn't get that done. But when you're aggressive with the number of things, with the idea that some of these things get prioritized based on a number of Contributing factors, but you know we...

It's very difficult, you know.

With the staff we have, which is 28 people right now, I think, and a lot of that is dedicated. We have a handful of people that do the property. We have a little over a

handful that do all the internals. So

We have a few people in charter and IT, and we have only less than a handful in operational. So a lot of this stuff is operational, and I would like to pursue all of it, but we have to cut it off at some point. So there's a lot of the factors, and I'm glad you highlighted a couple of those, because those are ones that I definitely had it, I had added in.

 **Anthony De Meo** 53:20

Yeah.

 **Mark Magli** 53:28

Myself, because they're areas of interest for me, just based on my history and knowledge of things.

 **Anthony De Meo** 53:34

So I would, I would, I would.

 **Mark Magli** 53:39

MM.

 **Anthony De Meo** 53:40

B.

I would recommend, if it's possible, if there's any shifting around, that the end of year spending is also important because that can affect the financial statements, you know, the use it or lose it stuff and the, you know, and the

They can circum, the controls over procurement can be circumvented with the year end, as I recall my municipal accounting days. So that's one area and the cybersecurity, anything with cybersecurity frightens me. So if those two,

If you were going to move things around, those would be high in my list. Then that's all I've got. Nice report. Thank you, Mark.

 **Mark Magli** 54:26

Okay. Thank you. Thank you.

 **mary Fertig** 54:30

Maria, I'm going to just follow up on one thing Mr. De Meo said. That PPO fleet, I think it's been years since that was done, Mark. And I'm just looking at areas that, you know, one of the most important things you do is find out where money's been spent and how we can save it or recoup it.

So I just wanted to say, through that, all right, Maria, your turn.

M **Mariah Rabideau, District 6** 54:57

I think, I think Muriel had her hand up before me, right?

MF **mary Fertig** 55:00

Oh, Maria, I am so sorry. Okay. All right, go ahead.

M **Mariah Rabideau, District 6** 55:01

No worries.

M **murieltheophin.atilus** 55:04

No, you're fine. I actually have, I guess, under 2 divisions questions. My first is with facility management, the use of the district facilities for non-school purposes. I think that's definitely something that should be more sooner instead of long range, especially with

AM **Anthony De Meo** 55:04

KK.

M **murieltheophin.atilus** 55:24

you know, the, what's been done lately in our community, in our, with our facilities, you know, the whole,

You know, we just had an arrest yesterday at Coral Springs. So regarding the facilities management, and so I think that's something that definitely needs to be looked into. We've had, if I may just say, Delvin King come to our board meetings. I think it's been at least twice regarding facilities management. You know, he's put somebody

AM **Anthony De Meo** 55:42

What?

 **murieltheophin.atilus** 55:52

a district staff member out regarding it. So I don't think that's definitely not something that should be long range. And then regarding facilities, again, you know, I'd like to see the audit plan include reviews of the facilities work order reporting and their tracking accuracy.

You know, because how are we verifying that the maintenance issues are actually being entered into Maximo? And then, you know, right now we're still, we're on hybrid to electronic devices, but right now we're still on paper. So how do we also verify that, you know, they're just not saying it's been completed when it actually hasn't?

 **Mark Magli** 56:31

So relative to the facilitron thing, that is in great discussion. It was a big discussion again yesterday. You know, as I said, you know,

 **murieltheophin.atilus** 56:32

So.

Oh.

 **Mark Magli** 56:43

All of these are very of interest to me. And certainly I put it on there. So, you know, if I put one on, I have to take one off just to understand. Just the same way. We do have an item in there relative to the Maximo piece. I don't remember. I don't have the number in front of me. Sorry.

 **Anthony De Meo** 56:49

Thank you.

And something.

 **Mark Magli** 57:04

There is an item in there relative to the review of Maximo and its utilization. So that's already in play as part of the active audit plan. Let me look it up. Hang on one second, please.

 **Anthony De Meo** 57:14
MM.
MM.

 **Mariah Rabideau, District 6** 57:17
It's item number 12, I believe. Project number 12.

 **Mark Magli** 57:19
Right, yeah, I remembered it being at the bottom, so...

 **Mariah Rabideau, District 6** 57:21
Physical plant operations.

 **murieltheophin.atilus** 57:22
MM.

 **Anthony De Meo** 57:22
Okay.

 **Mark Magli** 57:25
So yes, that again, I've heard and listened to a lot of the conversation, and I do agree that some of the utilization and attributes of that may

 **Anthony De Meo** 57:29
If.
Ms.

 **Mark Magli** 57:37
We have concerns, so that's why we added it.

 **murieltheophin.atilus** 57:38
Thanks.

AM **Anthony De Meo** 57:38

This.

M **murieltheophin.atilus** 57:41

Okay, my other part is regarding operational. You know, again, with everything going on with the organizational chart, do we plan on auditing, you know, student services, the counseling reductions, or even the operational impacts in general that's going on in our schools? You know, we can also include

AM **Anthony De Meo** 57:43

MM.

M **murieltheophin.atilus** 58:01

the attendance initiatives, you know, the discipline practices, those things that are always coming up at the board meetings. You know, I definitely think that would be good on the operational side and the support services that we offer to be audited as well. Thank you.

 **Mark Magli** 58:17

Just to answer your question again, we do have some components in there. They're going to have to be targeted, but we do have elements in there relative to some of the services, student services that are incorporated, kind of taking a hybrid look at some of the IT elements and what they're utilizing and reporting. It was a concern that was brought to me.

at one point.

And what was the other one? I'm sorry.

M **murieltheophin.atilus** 58:47

Regarding the attendance initiatives, you know, and oh.

 **Mark Magli** 58:49

Not the attendance. We weren't looking at that. Oh, regarding the organizational chart. Those are, you know, we're not going to be able to see the effects of those

things immediately. And those things will filter out into a good percentage of all the operational activities and performance. So that, I mean,

M **murieltheophin.atilus** 58:54

Oh yeah.



Mark Magli 59:07

That is something that's going to affect nearly every part of the organization, because it just stands to reason, much like myself, down staff, if we don't have the staff, as much as I would like to do every audit on this plan, even into the long range, it just can't do it. So that's the difficulty, is managing resources at each level. So We'll have to see areas in the, you know, the oversight that's occurring within the organization and where areas of loss have occurred to see, you know, where in fact those things have been a detriment. Certainly they will be. And I think that that's why in choosing some of and selecting a lot of the areas that I that I have, to include here is for us to be able to look at a number of different areas and different parts of the organization so that we can kind of get a scaled understanding of that, if not directly, you know, item by item, position by position, seeing an effect.



MF **Mary Fertig** 1:00:09

Okay, thank you. Is that good, Meryl?



M **murieltheophin.atilus** 1:00:10

Thank you.

I mean, I guess I have to accept it because I know that it's on already the subject areas, but I think it's just more, you know, detailed in the deep dive that we have to do. Because, you know, we're already predicting that I think next year we're going to have another loss of 10,000 students. But, you know, how does that?

Basically, that's why I'm asking the operational impacts that we're going to have on the schools. But, you know, I get what you're saying, Mark. At the same time, it's just more detailed look. And I know we're not going to see it, let's say August to December, but it's definitely something that maybe we can plan for the second half of the school year.

because by then I think we will definitely see how it's impacted us.



Mark Magli 1:00:57

I don't mean to say that none of that will be influenced and that we won't be able to record it. What I'm saying is in some of the sections that we already have mapped out in areas, we would look to see if those things did impact it. We may not be able to attribute it to the particular change in the organization structure, but we would be able to see in areas that we already have identified a concern, relative to some student services, to some utilization of grants and things like that. If we're able to get into those areas, we would be able to see how that's affected because maybe they're using the money different. Maybe they're using resources in a way that's not appropriate under the category. So we've tried to hit on a wide variety of things where I think the impact of those things will be there. It's, you know, I don't mean to say that it's not going to be part of anything that we're doing. I'm saying it's not a specific line item. It kind of touches all the subject areas, quite honestly.



murieltheophin.atilus 1:01:54

Okay, thank you.



Mark Magli 1:01:56

And as we go, if we get more detail and we have some ongoing projects, we'll look closer at some, you know, more of the thing when we set up the plan.



mary Fertig 1:02:05

OK, Maria.



Mariah Rabideau, District 6 1:02:09

Thank you. Okay, so I just had a couple questions. One of them I did include in my email in advance where I asked, and just for the benefit of the group, within the proposed, let's see, it would be pages, the first couple of pages, right, where we can see the.

Let's see, page 878. I was curious about the risk rating and how risk ratings are assigned specifically. You know, is it is it reputational risk? Is it operational, financial? Um, and so the answer.

you all shared was, it's a combination. It's a really big mix, right? Which is good. It's

good to know that it's multiple areas driving that risk rating. I think what my questions were really getting at is if we go to 12, where we've got this really beautiful heat map.



Mark Magli 1:03:17

H.



Mariah Rabideau, District 6 1:03:20

This is actually, I love this heat map a little bit. So I was curious about when we say the impact, what are we saying the impact on what? I think it would be helpful to understand.

what we're saying the impact is high on all of those specific areas and then the likelihood of what is it the likelihood of completing it in the time frame that we've allotted or is it the, yeah, I think I'm just curious, open-ended, what likelihood and impact

what we mean by that in this visual.



Mark Magli 1:03:52

So let me start off with the risk map. The risk map is a challenge for me, and I'll tell you why. I know it's a pictorial representation, and people can kind of grasp it pretty easily just how it's laid out. With us trying to include every single thing in there, you know, obviously, the

the horizontal and vertical configuration is not precise. We had to get it into a position where we could see it, but it gives you a pretty quick picture of what it is. So there's a number of different factors that we included, that I included in it. So I ran a couple of different modeling components, and I wasn't able to share that with you, and we're going to try to do that.

just to get a better understanding. So we ran it a couple of different ways and the considerations relative to like your likelihood and your impact varied. You know, the likelihood is obviously, you know, how many transactions does a thing, does an area touch? You know, how many people are working in an area?

you know, all the different changes that have taken place in there. You know, if you change, like for instance, they're working on a new ERP system. So when the new ERP system comes on board, we're going to know that that's going to touch just about everybody. And so you're going to have an additional heightened likelihood and

potentially impact of how that'll occur. But it will take time for that.

opportunities for fraud, things that are involving invoice, you know, tons of transactions and invoice reconciliations and things like that through the accounts payable group, just different varieties of vendors. So we did systematically kind of go through and say, okay, but it is somewhat of a subjective number for sure.

using my, what I think is, you know, somewhat of my best judgment to apply those things. And then the calculation, there's different ways, you know, if you were to go in, and I did run some actually modeling at the end just to see how does the line even with AI, because I know everybody just goes on AI and just runs stuff. And I get that, and it makes sense. And if you were to look at what are the most impact, you know, what are the most vulnerable areas? You're going to see payroll, you're going to see, which again, we continue to put in there because we keep seeing vulnerabilities. If not in mass, we see certain areas that have to be addressed. So we work with that and the rating goes up a little bit. But payroll is every week. So payroll would have a highly, you know, a likelihood if there was any sort of another issue that was not to be remedied or some sort of a concern that they didn't resolve. So, and relative to impact, you know, there's.

Again, as we've said, particularly for our district, we had a safety component, which I did adopt some of the things that Mr. Rhodes had, because in understanding what he was attempting to do relative to that, we kind of had an overlay. Then I even went in there and I did some different modeling and stuff, but they were pretty consistent with the list of items that I that I've put into the plan as being anywhere from medium to high, all the way to critical. Critical being, again, a rating that we're giving the stuff that involves student safety. And again, just the tone of our organization would indicate that almost anything that we would look at with student safety doesn't mean the other things involving students. Obviously, areas involving ESE and a number of different areas that people are continually looking at.

all fall into that category, but maybe they're not as, you know, in some areas, a little less impactful. So it's hard to gauge that all perfectly. And it's as much as...

I'm not a data analyst, but I respect what can be done with the data. So what we did to even accomplish what your risk rating is in the document was to take what was a relatively educated approach to both the impact and the likelihood, and we just averaged them.

 **Mariah Rabideau, District 6** 1:07:20
Yeah.

 **Mark Magli** 1:07:37
Okay, I did run some numbers in other ways, which I intend to share actually to the board and probably ship on to you folks as well. Just to kind of give you an understanding, I even ran a number of what I call combined, which was all three of the elements. And we assigned kind of percentages. And the percentages, I will tell you,

 **Mariah Rabideau, District 6** 1:07:38
Okay.

 **Mark Magli** 1:07:56
were things that kicked out to me in doing a methodology review, utilizing AI, using the subjects that I incorporated and those things. So I didn't want to not use it because it makes sense to do it. But by the same token, I also know the climate of our environment here at this particular organization.
and the history of this organization. And I think that that's why Mr. Meo pointed out some things that I added for history, things that person, two of the items that were brought up are things that I'm aware of that I would like to look at. And if not this first year, looking at when we do migrate, even over the next year, for sure inclusion relative to the fleet. And we will follow up on side. We already have some components in there for authentication and just security stuff. But, you know, that's a long story about the numbers of the numbers. And I did run some data on that. And I would share that. I didn't want to share that late in the evening when I got out of there with just you. So I will follow up. I'm remiss to say I didn't have it because I'm still, I was still trying to find layouts for it to work best.

 **Mariah Rabideau, District 6** 1:08:54
Yeah.

 **Mark Magli** 1:09:01

to give you the information. Then you can see sort of categorically little pieces of things that I would do. I would like to get deeper into that as we move forward over the next year to be able to do that. But the inherent risks that you made reference to are ones that would always exist relative to the, and quite honestly, right now, everything

 **Mariah Rabideau, District 6** 1:09:10
Yeah.

 **Mark Magli** 1:09:21
that gets discussed affects the reputation of the organization right now. I wish it didn't, because not all of it needs to be like that, but, you know, I understand it, so.

 **Mariah Rabideau, District 6** 1:09:25
Agreed.

 **Mark Magli** 1:09:31
They all have an inherent reputational risk.

 **Mariah Rabideau, District 6** 1:09:35
Yes, that's today's world. No, I appreciate that. Thank you for clarifying. I think that's where, like I said, I love heat maps, but I think I kind of, you know, got a little lost in this one. But so from what I'm understanding, some of these will inherently have a higher risk, right, is what we're saying, safety, other areas. I think it would be helpful to, when you go back and figure out the visual

 **Mark Magli** 1:09:50
For sure, for sure.

 **Mariah Rabideau, District 6** 1:10:00
components here that you're working through because I like the combined methodology that you're sharing. It makes a lot of sense to me. But it would be good to see which areas are expected to be higher on the risk just naturally. Some of those, like you said, jump out at us like safety, but are there others that may be, okay, it's okay that it's in this category because it makes sense.

Great. And then to follow up, so that makes a lot of sense to me. Thank you. Going to the proposed list.

So it's twofold, proposed list and then long-range audit I'll do last. So in the proposed risk on page 22, we have the contingencies listed.



Mark Magli 1:10:46

MM.



Mariah Rabideau, District 6 1:10:47

And I was curious, is there a way?
to embed some of that into the table. Like when we see.
MM.

an area where maybe there would be the only contingency of staffing constraints. Just so we can understand, I think, prioritizing when the contingencies do pop up where some of these areas might happen, because I'm sure when you're looking at this, are you also looking at, you already probably have in your head where you have staffing constraints and things that you're thinking through for each of the items.



Mark Magli 1:11:28

Yeah, sure. I don't know that I can tie them to the individual subject areas as well as I would like to do that. It's just inherent that we know we have a staffing issue. Not that it's out of whack and certainly based on the current climate, staff getting staff is You know, we're looking at, they just finalized that organizational chart and they did leave my staff as it is, with the idea that we've had some changes. We've had changes and not been able to fill positions behind. So we do have positions that we need to. We did have a young lady that had been pursuing something and actually left.



Mariah Rabideau, District 6 1:11:56

But we all know there's changes potentially.



Mark Magli 1:12:07

A short while ago, but she was already in process for all of that. We were, she was a great attribute, so we have to try to replace that one. So, we're hopeful and I will make, you know, it's...

 **Mariah Rabideau, District 6** 1:12:17
No.

 **Mark Magli** 1:12:23
the general counsel's office and our office and even the superintendent, you know, we're direct reports and, you know, we have certain functions that they need to have exist, and that's why they have us report directly to them. So I think they understand that, but then the constraints from one moment to the next, people you know, what is important. I think that everybody on this committee thinks that our group is important, or you wouldn't be on this committee. But the idea is that we do need to at least track back a couple spots. There were spots that were left open from the early fall that I

 **Mariah Rabideau, District 6** 1:12:46
Yeah.

 **Mark Magli** 1:13:02
in anticipation that something could happen. So I'm hoping they'll allow us to fill the rest of them. So that's more than what you were asking me, but trying to say, trying to understand the climate of it, you know, contingency is basically stuff out of our control is really what that is. Just the same way as we have one particular item on there that speaks to contingencies about the various things that fall out of the school board.

 **Mariah Rabideau, District 6** 1:13:10
No, that's okay. It's helpful.
Yeah.

 **Mark Magli** 1:13:27
onto us, which we had.
six items since I've been back that we've been working on. A couple of them have been completed already and some are new.
So, you know, that also pushes back everything else. So that's kind of the kind of the issues that we're constantly facing. So as much as I would, I would like to be able to

map this out and I hope to get to a point where we can maybe more closely manicure this for time periods. But you would, they had asked earlier about the carryovers and things like that. Those things, happen because not that their importance wasn't high, we just didn't have the available resource. And even though we do incorporate external resources, that's limited as well. We have to be smart about how we execute those things. So it's an ongoing thing. I will look to as we move forward, find a

 **Mariah Rabideau, District 6** 1:14:09
Yeah.

 **Mark Magli** 1:14:23
try to find a better way for scheduling along with this, but it's far too fluid to kind of do that at this time.

 **Mariah Rabideau, District 6** 1:14:32
Yeah, and I think even just in general, the contingencies, it was really helpful to understand the context on the staffing constraints. But maybe like in the notes section, you know, if we say the contingencies are numbered, then in the notes section, maybe we can say, okay, we know that this project is going to potentially be impacted by inspector general matters and auditor general. and external oversight or something, just for some of those items.

 **Mark Magli** 1:14:59
I, I would just, I would just say to that is we don't know when those are coming.

 **Mariah Rabideau, District 6** 1:15:04
Okay.

 **Mark Magli** 1:15:04
They all could be affected by that. You know, that's the point. Is there some external, you know, group that comes upon us, even our own system? I don't put that as a contingency here, but the idea is that these things, if all of a sudden, you know, you lose three people or, you know, these things happen, then you would have to adjust the best you could. If all of a sudden the

you know, Florida DO comes in and says we need this looked at or we had this complaint that came in and it's of significance, then we have to jump to it or the Audit General, whoever. You know, those are things that we don't know. And if there's something that's serious enough that came in even from the street in some capacity that we felt we had to look at, That's a scary thing because everybody kind of feels like their thing. But if there's safety and danger involved, we would certainly at least address it with some people internal to see that that gets taken care of. And then I actually mentioned the last thing that we call a major system implementation would be, in fact, we ran into that with an HR Audit where they changed system and went to HR Connect.

 **Mariah Rabideau, District 6** 1:15:46
Yeah.

 **Mark Magli** 1:16:04
And so that caused us a number of delays and, and, you know, we have a wonderful person, Raysa Lugo, who was working with the group externally to keep moving the thing. But all parties are frustrated because of some of those things that occurred that were, we kind of knew they were going to happen, but you don't know the degree at which they're going to hold you back.
So hopefully we'll be bringing that to you shortly, that particular honor.

 **Mariah Rabideau, District 6** 1:16:25
Okay.
No, thank you. That's helpful. Okay, so all the contingencies could be for all of them at any time. This is the holistic. Okay. Okay, that works. My last question is on 23, page 23, the long range audit plan. And I think it kind of speaks a little bit to the prioritizing that was talked about earlier, where

 **Mark Magli** 1:16:34
Unfortunately, unfortunately.

 **Mariah Rabideau, District 6** 1:16:51
MM.
I actually was looking at, so it was two questions. One is, how were these, and you

kind of went into it, but maybe just a little bit more context, how were these versus the previous, the planned items, sorry, prioritized? I know you said some of it was history, some of it was board meetings and but just to give an example where like IDEA funding and the oversight of the high school acceleration programs. I would like to maybe ask if it's something you could consider looking at some of these items.



Mark Magli 1:17:21

MM.



Mariah Rabideau, District 6 1:17:33

And the impact, again, I know it was mentioned a few minutes ago that some of these items will be impacted, sorry, with the changes coming soon. Oh, I think someone's unmuted.



Cara DeMeo 1:17:36

Great.



Cara DeMeo 1:17:41

I have to get back in.



Mariah Rabideau, District 6 1:17:48

Maybe if everybody just makes sure they're muted. That's super helpful. Thank you. So just going back to prioritization really is like items that we know are being impacted by the current budget. And like I said, I pointed to IDEA funding and the high school acceleration because with the ESC changes upcoming, those are going to be some big impacts. It would just be interesting to and helpful to see some of that data before we start feeling the impacts, maybe because that really gives us a better baseline. And then my other one is the nursing and counseling. staffing. From my understanding, the nursing and counseling is a third party, right? It's A vendored contracted service. And so that one, I'm just wondering, given all of the budget challenges too, is this something that could be considered moved up? And I know you've got your list, right? And it's a really long list and you're already saying some of those, you know, we may not get



Mark Magli 1:18:52

B.



Mariah Rabideau, District 6 1:18:55

They may have to be carried over, but I just wonder if some of the items can be looked at for the upcoming and budget changes that we're all aware of.



Mark Magli 1:19:06

Yeah, I mean, we are. And again, it will be a challenge. But let me speak to a couple of the items that you mentioned. The nursing and counseling staffing piece was something that's been a discussion. And they've been looking at how they're going to restructure that. And I know that at one point, the district was working on revamping the whole thing and their organizational strategy associated with that. So that's what we kind of pushed that.

A minute, because we want to see what they're going to implement and see how that's going to reflect. Right now, I'm not real sure how that's going to look at the moment. So it was some of these things were on there. This is not a completely unique list. So we're looking at a number of things and the grants and some of the oversight.

of some of those things. Generally speaking, and it's not universally true, but generally speaking, how they manage, let's say, one grant, you know, may be more effective than how someone else does it. So we're looking to see where we can do some of that work and even evoke change, positive change.

That doesn't necessarily hit every grant. Obviously, there's a lot of different grants. We have a component that we are going to look at relative to how they're utilizing systems and reporting through ESE already. We're not, again, we're not so refined into how that's going to look.

but just knowing that there's an importance for that and seeing how those services are being recorded and delivered. So there's a funding part, there's a delivery part. Some people have weighed in heavier on the idea of the kids actually getting the services correctly. Obviously, money is always an issue. So we're going to address those things in each individual case and hope that we can, you know, accommodate those things. What was the last one?

 **Mariah Rabideau, District 6** 1:20:58

The last one was the high school acceleration Programs.

 **Mark Magli** 1:20:58

That's it.

Oh, and that's also included in there, and that was the incentive-based stuff. So we already have that on the plan, not necessarily for the specific one that you were thinking of, but we're looking to see which one makes the most sense. We had talked about Cape, ACE, some of these other things. So MM.

I will, uh, we're looking into those things right now and what we're trying to make sure of is in fact, that how that money in comes in as being utilized the way it was intended to be utilized.

 **Mariah Rabideau, District 6** 1:21:32

I did just really quickly to follow up. That all sounds really great. And it's good to hear about the nursing and counseling staffing. So that makes perfect sense that you would hold off until the operational changes take place. On the idea funding, IDEA funding, is that just for like the ESE services or is that

 **Mark Magli** 1:21:33

KK.

 **Mariah Rabideau, District 6** 1:21:51

Also, like when we look at from the audit perspective, are we also looking at the gifted, how the gifted services are applied? It's only ID, it's only ESE specific, sir.

 **Mark Magli** 1:22:04

Initially, it was USE that was the discussion.

 **Mariah Rabideau, District 6** 1:22:07

Okay, okay. Is the gifted included anywhere else?

 **Mark Magli** 1:22:13

I don't have a particular thing in here that speaks to the gifted, to be honest with you.

 **Mariah Rabideau, District 6** 1:22:17

Okay. Is that something maybe we can look into for a future topic to look into how the gifted services are being applied?

Similar to how the ESC services. I know the funding is different, right? So there's some.



Mark Magli 1:22:36

Yes, I mean, I've been listening, but I will tell you, as I said, you know, as soon as we get this one approved, we're already working on some things already anyway. But, you know, we always start to reconsider moving forward and I'm not going to start doing this in March. Not



Mariah Rabideau, District 6 1:22:37

Yes.

Yeah.



Mark Magli 1:22:55

Dave did, Mister Rhodes, but you know the idea was it was ongoing, but you know the guts and meat of it has to start right away also, and we're monitoring all the time. The team is always looking at meetings, and of course.

The one benefit is that I'm always there and I'm hearing lots of different things all the time and, and, you know, reaching out and speaking, communicating with people in the community that happen to be present and just as much staff, I would like to do more review, even with them in the subsequent years, so I can get to take an inside take a little bit closer. And some of the elements on the chart, are driven by some inside conversations that have occurred internal to the organization. I just don't represent it that way, but it's general and general overview. But we'll make a note of that.



Mariah Rabideau, District 6 1:23:44

Thank you. And I'm last one and then Bob, I promise I'll let you take over. On the items that are carried over for the planned items, was that expected, the number of

items total, just generally, or was it a little bit more carryover items than you anticipated?



Mark Magli 1:24:02

I think it was expected, particularly for the number of things that have been asked of us in this quick turnaround and very time intensive. Some of the plans and some of the transitions that have occurred, it kind of became an expectation.

I, you know, we all want it to be that we get to 95%, but I'm concerned quite honestly to have a vast list and I and I applaud the enthusiasm for all these different topics because they're all very important. They wouldn't be even in here if I didn't think they were important. It's just a matter of being able to do it.

So we're going to work like crazy to try to get as much of it completed, but there's a percentage on that list because it's broader than last year. And that concerns me. It's probably not the most, quite honestly, I was, I don't know why I was hoping, but that people say, you know, we don't need to do that. We should scale it down.

We're going to try to do our best. I will give you that. So, you know, we have to be a little bit measured and smart about it, because I don't want a year from now that even though we get a lot of important things done, that everybody's looking as though we didn't get enough done. That's a concern, you know, when you're in my seat. So.



Mariah Rabideau, District 6 1:25:15

No, thank you. All of that makes sense. It's brilliant. I appreciate you.



Mark Magli 1:25:18

Thank you.

Mister Mayersohn.



Mary Fertig 1:25:23

Up.



Mayersohn, Robert 1:25:26

All right. Roy, one last question was like 10 ago.



Mariah Rabideau, District 6 1:25:32

I know, I got it jotted down on the list, but then he'll bring something and I'll go, oh yeah.

MR Mayersohn, Robert 1:25:34

I know. I only... I.

It's like, I'll be brief, and then you ask 20 questions, but that's all right. They were very good. So a couple of things kind of piggybacking on some of the stuff that you had mentioned, you know, regarding the contingencies of staffing, and obviously understanding the scope of it.

Just one of the things you may want to consider as well is not just the vacancies and the, what is it, turnover, but the ability to recruit and train.

Because I'm thinking that, you know, somebody ends up leaving, they hire somebody, and that person is like, has to start tomorrow without having any training or anything else. So how long does it take to, you know, get them on board in that process? Could be 3 months, could be, you know, six months.

before they really understand the scope of what they're attempting to do in their job. So that's just, you know, food for thought, you know, just sharing that. The IDEA, is that involved in the single audit because it's a federal grant?

 **Mark Magli** 1:26:48

It is, but they're not looking deep into the spending.

MR Mayersohn, Robert 1:26:52

They're not, okay, not looking in depth with, you know, the specifics of how it's implemented. You know, I mean, I'm very familiar with it, having been involved, obviously, in ESC. So a lot of it, you know, was more dealing towards, as you said, the implementation of Fidelity.

 **Mark Magli** 1:26:58

Correct.

MR Mayersohn, Robert 1:27:11

We were, you know, we're applying and I'm just throwing out a figure, you know, hypothetical, \$20,000 for a paraprofessional, and the paraprofessional is doing bus duty, you know, or other things, so it's not really the implementation with its

implementation with Fidelity as opposed to...

kind of the sharing model, which a lot of things are done even from money that's funded through the state in the matrixes. So that's another issue. But adding to that, I know, although not an audit, we had the Evergreen report that at one point in time,



Mark Magli 1:27:48

MM.



Mayersohn, Robert 1:27:50

came back just as a matrix update that we had, like here were the, you know, 75 items and the district would say, here's what we've completed. Here's what we didn't complete. One of the things at the board meeting yesterday, I think a speaker brought up something about training of, I'll call it, paraprofessionals on the buses. That was in the report. And the report was basically said that, and I'm paraphrasing, we train our, you know, paraprofessional staff, and they're well equipped to handle those things.



Mark Magli 1:28:14

MM.



Mayersohn, Robert 1:28:26

So the response of, you know, is, I'm not saying that to audit all of these things, but again, somewhere along the line of how do we bring that back to ensure that these, again, 85, 185 items are being followed, or maybe they're no longer relevant. So, again, I don't know. Go ahead, Mary.



Mary Fertig 1:28:47

And Bob, I'm just going to interrupt to say that's on my list as well for several years. There's been a suggestion that we update, renew, redo, whatever the Evergreen report. So I'll leave it with you because it's a better area for you. But I know that has come up. I had that on my list several times.



Mayersohn, Robert 1:29:01

MM.

Yeah.
Wright.

 **Mary Fertig** 1:29:07
in the last few years.

 **Mayersohn, Robert** 1:29:08
Yeah, and I know we brought it up and it was like, yeah, we'll look at it. Because it's not really an Audit function, but maybe it is.
So...

 **Mark Magli** 1:29:18
S.
So if I may, one of the things, and I'm flattered by the concept on a level, and to your point, relative to the Evergreen, and I remember that scenario that eyes had unraveled and the myriad of things, and in the fact that was done through ESE anyway, wasn't it? That never came through us till the very end. I think that was an issue.

 **Mayersohn, Robert** 1:29:21
Yes.
Now, see you see, right?

 **Mark Magli** 1:29:40
So, one of the issues that I think, and I think it's just generally folks are frustrated, and I said this a couple of weeks back in a board meeting, and then way back when we put that DBAHelp report forward, is understanding what exactly is looked at in the audit.
and understanding that management, and I said this at the meeting last week, relative to even internal funds and property and everything.
You know, we're taking snapshots of what's happening, and oftentimes either through...
systems, system supports, and various things that they have to regulate and manage these programs. It's supposed to help for efficiency and all that. The point is that they have reporting, and they should be reporting. I had mentioned at the beginning

of the conversation about safety and security, and just yesterday, Chief Gregory had brought forth his quarterly report.

 **Mayersohn, Robert** 1:30:19
MM.

 **Mark Magli** 1:30:40
relative to his inspections and things like that. And I just, one of the things is identifying, you know, areas that most likely has reports, but you just don't hear them.
And they, and you know, sometimes that's understood because internally they're running these reports, they're self-auditing, and they're checking the efficiency and effectiveness. That is what they should be doing.
If they're doing that themselves, then whether we come or we don't come is not of consequence, because they'll know things and they'll fix things theoretically. We know that's not the case all the time. So we are here and that's why we exist to do these things. But I also wonder that if there are certain things that we can't go to the director,

 **Mayersohn, Robert** 1:31:12
What?

 **Mark Magli** 1:31:25
or to even higher up to say, hey, are there things being done for this? Because they may be. Maybe they're just not shared. Maybe we can have more of that reporting to you, where if you're satisfied, you're satisfied. And if we do have to evolve into a true audit internally, then that would make sense. And that's some of the consideration too, by the way.
as to how we try to put things together into the plan as well is trying to say, you know, there's a number of things that are going and ongoing that should address some of these concerns, but whether the communication of that, you know, if that information is being communicated out is not is not as

 **Mayersohn, Robert** 1:31:55

MM.

I.



Mark Magli 1:32:05

you know, it's not going out as well as it should. And they continually talk about trying to make improvements relative to that. But, you know, yesterday the advisory committees were there and they have a lot of different things. They have great ideas. I've been listening to a lot of this. And like I said, that's what comes into formulating this. We know that there's a

is a huge organization and we want to be able to refine things and do things that are meaningful. And that's what we're trying to do here with the plan. I'm inspired by the idea that a lot of the things on the long-range Audit, everybody is taking interest, but a little challenged by the idea that, you know,

we won't be able to do them all. And that's my frustration, you know, that I, but I take all of your advisement and see that. But I agree, relative to the bus training that came up, there should be records to show that they did this. I mean, it don't necessarily need to have a formal audit to do that, although



Mayersohn, Robert 1:32:58

Wright.



Mark Magli 1:33:02

Sometimes it's warranted, but they should have that stuff in place and transportation should be able to report back that they have X amount of people and X amount of them took the training on this date and that date. I don't think that that's something that's so, but that's a management role to do that. We're there to check that what they said was right.

So I implore everybody to like reach out to the resources you have to say, hey, you know, because I will tell you that like nearly everybody that walks up even to the podium will say, we need an audit of this, we need an audit of that. And I understand that. And like I said, I think it's good because it means that they believe



Mayersohn, Robert 1:33:23

Right.



Mark Magli 1:33:42

legitimate to do that.
And provide that role.



Mayersohn, Robert 1:33:46

Right, this got a Fung.



Mark Magli 1:33:46

But...

Well, yeah, but more so what I'm saying is it could be ongoing in normal management to be doing these checks and balances.



mary Fertig 1:33:48

So, are you, Mark?

So Mark, are you saying that you think it's more appropriate for the ESE department to contract with someone to review, to prepare like the Evergreen report? And then I know we monitored it for years. And then by now it was, I just looked it up, it was 2000.



Mark Magli 1:34:09

MM No.



mary Fertig 1:34:16

Thirteen, 14 that it was done, so, um, I.



Mark Magli 1:34:21

No, no, I don't want to say that I'm saying that they should outsource and go do all these things. What I'm saying is whatever they have to do to monitor and be successful in their own organization is a benefit. So, you know, right now, again, on the constraints and things, that may not be available to them. But that was a pretty wide

scoped review and they came back with a lot of positive feedback. I should say not positive, but you know, beneficial feedback that they were able to utilize. So, no, I, I'm just saying in certain segments of these things where where what should be

done.

somebody should be, you know, exploring how that, you know, are they doing those things at that level to ensure that things are done correct. Ultimately, whether it's our group or it's external group or it's the auditor general, whoever it is that comes in to review these things, they should only be there to kind of confirm that they're following certain standards. And I think that's what I'm saying is if they know they have to adhere to certain standards, they should be monitoring that internally. And then later, if we can get around, get our opportunity to do those things, some of them will do it.

 **mary Fertig** 1:35:38

Okay, well, I apologize for interrupting, Bob, and I just kind of like to see this put on because it was a major initiative by the district. It did point out a lot of things that needed to be done. And as we have heard in recent meetings, the SE population is actually a growing population. Can you all? Yeah. So

 **Mark Magli** 1:35:55

It is.

 **Mayersohn, Robert** 1:35:57

Yeah, yep.

 **mary Fertig** 1:35:57

Bob, go ahead, I'm sorry.

 **Mayersohn, Robert** 1:35:59

All right, so the final piece that I have, and I looked at the board meeting for next week, and it kind of brings back to me PTSD, the workers compensation.

So apparently it looks like they are going out to have a third party administer, I'll call it this criteria-based model. And I recall back in 2005, 2006, there was an Audit about workers comp.

And it ended up where the district being a self-insured, they were using, I think it was Blue Cross Blue Shield or Opticom or some group that was doing some of this third party administration. And the whole idea was to bring all of that stuff in house because it wasn't being implemented with

Fidelity, and.

Again, they paid consultants a lot of money to bring it in house and have all the staff. And it was, again, alluded that this was going to save us a lot of money.

Now the district is, I guess, maybe they've been doing it for a couple of years, going back out and having that third party administer a lot of these things, whether it be, you know, claims adjustment, medical case management, to ensure this is all being implemented with whatever the company they're doing.

I don't know what's right or wrong. I don't know what works better or doesn't. But to me, the whole idea that this was being professed says this was going to save us a lot of money. And now I guess doing something else to say this is going to save us a lot of money. I'm wondering whether or not

It's an audible function or it's just more of the implementation of training.

for staff, whether it be, you know, in-house and again, it was in-house for control, you know, and again, maybe it's a feasibility study, not necessarily an audit, to look at what's the best plan for workers comp, because it's a big number.

you know, potentially. So I leave it at you and kind of leave it in that area of whether it's something that an audit would help and understanding where these claims are going and, you know, taking a deeper dive into it than necessarily looking at it from, you know, like I said, more of an operational standard.

looking at the workflow of the claims and how they're handled and, you know, what the turnaround time is and how it saves money. Does it make sense to do it in house, out of house? Is there, you know, whatever it may be from a, like I said, operational and financial basis. So

That's those are my comments.



Mark Magli 1:38:57

Okay. I mean, I'll have to look a little closer into what the current status is. I do know that I recall all that vividly. At that time, the third party was not managing things effectively. There was, there were definitely savings that were



Mayersohn, Robert 1:39:01

Yeah.



Mark Magli 1:39:13

realized over time and a lot of cost avoidance for some of the things that they they

reigned back in. I don't know what the current status on that is and what they're what they're looking to do right now. But I can look, I'll look into it.

MR Mayersohn, Robert 1:39:25

Right. But I would imagine, I mean, I mean, I like I said, my only thing is, here's somebody professing that this is going to save money by bringing it all internally. And then five years later, six years later, whatever it may be saying, no, that doesn't work. We paid a consultant. We had information.

It doesn't work. Why doesn't it? Why didn't it work when it did initially save money? And is that the best model to go with? And that's why I said, I don't know whether it's an audit or a feasibility type of study. What's the best model to go with and why and how it's going to save money?

The district money, and as I said, we could be talking about millions of dollars, especially being self-insured.

So, those are my comments.

 **Mark Magli** 1:40:15

Thank you.

MF mary Fertig 1:40:18

I seem to have lost, does everybody have their camera off because I seem to have lost any photos and I can't turn my own on.

M Mariah Rabideau, District 6 1:40:27

No, yours was on for a moment though. Mary, we can see you now.

MF mary Fertig 1:40:29

Is it on? I don't know what's wrong. I can't see it, but okay. So if I don't call on you, just let me know. Is there anybody else that has anything? I just had one or two other things.

Okay, well, I'm gonna just, wait, Mark, you mentioned you were listening to the committee reports, and I know there's been a theme that I've heard numerous times over the past year, which is response times to parents, how long it takes to respond on certain topics and all. Is there a way to...

Audit that.



Mark Magli 1:41:14

So the board has asked directly to the superintendent to provide some follow-up on what the hang-ups are relative to that. What we know is that the manner in which, I can't remember the system, forgive me, which of those items that are being brought forward, he

He gave the impression that a number of those sort of complaints or concerns were not coming through the way he had anticipated. And I know he's addressing it because it's been an ongoing discussion. What they're doing and how they do it, I'm not sure, but I can certainly look into it a little.

A little bit more.

But I have heard that myself often.



Mary Fertig 1:41:57

Okay, I just feel like that is something that if that really needs to be resolved. And then in addition to the Evergreen, I think one of the other big reports that was not initially done by us, it was done by the state was the title one. And And the, and there have been questions about updating that.



Mark Magli 1:42:20

We have that in the plan. What number is that?



Mary Fertig 1:42:21

So, okay.

Sorry, I must have...



Mark Magli 1:42:25

Maybe 2, number 2 in section 2.



Mary Fertig 1:42:28

Okay.



Mark Magli 1:42:29

MM.

And, and I've heard a number of different slices of how, where the concerns are.

Obviously, again, you know, the challenge we have on all these things is we is is creating a scope that's most. Beneficial?

 **Mary Fertig** 1:42:46
Yeah.

 **Mark Magli** 1:42:46
Because obviously Title wants a gigantic program and very important. So I have heard the concerns about that not happening. So I did in fact add it for that reason.

 **Mary Fertig** 1:42:57
Okay. All right. Does anyone have anything else on this topic?

 **Mariah Rabideau, District 6** 1:43:04
I just wanted to...

 **Lewis Naylor** 1:43:05
No, thank you.

 **Mary Fertig** 1:43:05
But.

 **Lewis Naylor** 1:43:06
Wright.

 **Mariah Rabideau, District 6** 1:43:08
No, you're good. I just want to really quick follow up on Mary's really quick with the parent response time. I haven't experienced that myself, but I will say it would be good to understand, like you said, if it's that parents are going through channels that are not effectively reaching staff even quickly enough to get the response back, you know, like we all know there's millions of parent chats out there. So And if, if needed, is it that there's, you know, education needed maybe for parents on how to effectively engage the district staff in the ways that make it easiest to get them their answers? Maybe it's another parent university topic.



Mark Magli 1:43:47

Well, I think those things are effective, but by the same token, what we find is that the parent university, you're going to have a certain segment of people that would watch everything. And then you have a certain segment of people that are disenfranchised with some of the responses, but they don't follow up on that kind of thing. You can't make that happen. People have lots of different things going on. Maybe they can't attend or whatever.

So the district generally, again, this is, I'm not going to speak on behalf of management, but what I've been hearing is they're hearing the board and they're hearing people. Now what they're going to do to respond to it, we'll find out. But there's been a lot of initiatives that have been planned.

to increase their ability to communicate with people. But it's, you know, it's a very vast organization. So I mean, I'll look into what it is exactly and provide back to you folks what it is they have in place, because you're very active people and every bit of communication that, you know, transcends even these meetings is helpful because you know, your people that are well regarded in your communities and that's important. So we want to be able to get to the to anybody and hear anybody. I know that.

You oftentimes see that somebody says they couldn't get through here, they couldn't get through there, but not just, I don't sense, and it could be just because they're at the podium, but they immediately send five people running out with them to hear their plight. And I don't know if, I think it should be uniform and consistent. I know they have a vehicle in place and I don't want to misspeak about what that is to submit.

those kind of requests and questions, but I have to get back to you on that.



Mariah Rabideau, District 6 1:45:23

Maybe the, would it be appropriate for the communications department to come and share some of that information with us just on the pathways? Because just from the communications and engagement hat, right, like people are just trying to find somewhere to ask a question when they're feeling emotional about an answer. And I can tell you, right, you said we're active, active members on this.



Mark Magli 1:45:29

Maybe.



Mariah Rabideau, District 6 1:45:45

Committee, obviously, I've been to many meetings where it seemed like there was all this hype and marketing with SAC meetings or PTSA or the principal has an announcement and high school, middle school, elementary school, and the numbers that show up, right? Like we know, for example, Cypress Bay has 5,000 students, but I went to a SAC meeting last night where there was 38 adults and 10 of them were school

staff. So that says a lot about I know there's this accountability, right, that parents have to have and caretakers and families have to have, but also students. So it just would be good to know what all of those pathways are. And then maybe that will help the public understand where they can go, you know, to get the quickest answer and the right answer.



Mark Magli 1:46:10

Yeah.



Mariah Rabideau, District 6 1:46:29

I.



Mark Magli 1:46:29

And I did already follow up with a note to myself about that, and I will seek out the communications group to see what they're doing, or even just to know for myself exactly what the process is, because I don't exactly know that process.



Mary Fertig 1:46:30

And often.



Mariah Rabideau, District 6 1:46:43

Thank you.



Mary Fertig 1:46:44

And often, often the what we hear in these meetings are coming from an ESE parent or a parent who has some kind of a really serious situation that they are not getting a response to in a timely manner. So I don't know how you do that, but if that is If it is pervasive, we need to kind of know it and deal with it, which is a little different than the others. But Mariah brought something else up. I know you and I have discussed, Mark, and that's auditing or trying to come up with ensuring that school advisory councils are in fact operating the way the state intended them to. their meeting regularly, that their meetings are more than 5 minutes long, that they have the correct representation on the team. And has there been any discussion of that?



Mark Magli 1:47:35

It's in there.



mary Fertig 1:47:35

Other than I know I mentioned it to you.



Mark Magli 1:47:38

It's in the plan.



mary Fertig 1:47:40

Yeah, thank you.



Mark Magli 1:47:41

Every time, every time I close this marriage.



mary Fertig 1:47:44

Huh?



Mayersohn, Robert 1:47:44

Yeah, Mary, I think also, I think also with that, because I know...



Mark Magli 1:47:45

No.

 **mary Fertig** 1:47:45

Yep.

Can you just put that up because I missed that? Yeah, Bob, go ahead.

 **Mark Magli** 1:47:50

MM.

 **Mayersohn, Robert** 1:47:51

Because I know we had a gentleman who came before us several years ago to talk about the funding and ensuring that, you know, let's say, you know, a school has \$30,000 listed in their budget, and next meeting they come back and go, we only have 10,000 left.

and go, well, where'd the money go? Nobody voted on expending anything.

So that type of thing, whether, you know, again, here's our budget, here's what we have in our budget, here's what we voted on to expand, you know, relate to expenditures, that type of consistency, I think it across the board, some schools are doing it well and as we know, other schools are not. You know,

 **mary Fertig** 1:48:34

So, Bob, a couple of years ago, Lew and I were both on the doing this at the same time on the Parent Community Involvement Task Force, and we began to look at it just pulling down what we could find, which was very little online for school advisory councils and looking at minutes and looking at the composition of the groups.

 **Mayersohn, Robert** 1:48:35

Again.

 **mary Fertig** 1:48:54

looking at the number of meetings, what times those meetings occur, how long the meetings last. It was kind of shocking. So I think it's great if you have something in there to ensure that.

 **Mark Magli** 1:49:05

I do, I think it's #7, I think.

MF **mary Fertig** 1:49:07

I'm just kind of looking, yeah, I'm sorry. I did read everything, I just am...

Yeah.

Number 7 Smart Bond.

Okay, you and I will talk later. Okay, go ahead, Lew.

LN **Lewis Naylor** 1:49:23

Yes, Mary, the other thing is we have this matrix here.

Do other advisory groups have matrices that reflect what they brought to the board?

MF **mary Fertig** 1:49:44

I, I would say that depends on the group, how it's kept, the board keeps a list, but I don't.

LN **Lewis Naylor** 1:49:47

Right, but I mean...

Because that would, that would also help, I mean, each.

MF **mary Fertig** 1:49:52

I don't know of other committees do. We just, we started doing this. Yeah, we started doing this. I don't know how many years ago, but a number of years ago we started doing it. So when we transmit an audit, we very often have additional questions and I'm going to use the AECOM.

LN **Lewis Naylor** 1:49:55

Each organization.

Each organization.

MF **mary Fertig** 1:50:12

that we talked about earlier. As an example, we were transmitting it, but we wanted additional data. And so that's how our list came up. I can't speak to other committees.

MR **Mayersohn, Robert** 1:50:26

Lew, you're talking about, you're talking about the, the status report, the follow-up items?

LN **Lewis Naylor** 1:50:26

Correct.

Yes.

MR **Mayersohn, Robert** 1:50:33

Yeah, I know, well, I mean, you know, when we were all on DAC together, the, what was it, Marcy used to keep a record, used to keep a record, like not even a record, a book of every motion that was made, every response that was made,

LN **Lewis Naylor** 1:50:43

Yes.

A book, right?

MR **Mayersohn, Robert** 1:50:52

the whole 9 yards. I don't think anybody's doing that.

LN **Lewis Naylor** 1:50:56

Right, and that's but that going back to the previous point about understanding where parents

concerns go. I mean, if they're educated on the groups that are out there that can assist in their communication with the with the board and the district, if we had a matrix or matrix of each of those concerns, that would be an audible Audible item, wasn't it?



Mark Magli 1:51:28

If they had a uniform district-wide.

Granted, each group would be different and competencies of each group would be different, you know, in their approach.

LN **Lewis Naylor** 1:51:40

But each group has a staff liaison, and each group is... can bring motions to present to the board. So I think that that is the type of format. I

mean, it wouldn't encompass, it wouldn't gather everybody's concerns, but it could provide sort of a template for items that have been brought to the board that either and would give a status on whether they've been addressed or not. Sort of like what our status report does.

Just, just, you know, an observation, so...

 **Mariah Rabideau, District 6** 1:52:22

I would agree with you, Lew, because then, you know, sometimes parents are just going to those group meetings. I know that those district staff and those council and committee members, you know, there's a lot of them that do a lot of work to engage the public and engage parents and invite them to the meetings and try to bring them into the process. So if they're raising questions there and then those questions are not making it back centrally, then that would be a place where we could see what challenges show up.

 **murieltheophin.atilus** 1:52:57

If I can just put in, you know, on what everybody said, I myself, if I could just date, I'm a parent of, well, not even that, but I'm staff chair and I have brought up multiple concerns. And I've been told to speak to the school improvement department. So now with #7, with operations, us looking into the school-based funds, shouldn't that be something that school improvement should be doing? I'm just asking that question.

 **Mark Magli** 1:53:24
Yes, partially for sure.

 **murieltheophin.atilus** 1:53:27

Okay, so I just wanted to ask, because unfortunately, that's, I think, a dive into that itself to see what their audit findings have been would be good as well. Because again, as a parent, I've brought things to their attention, which have not been looked into.

 **Mark Magli** 1:53:48
Yeah.

 **mary Fertig** 1:53:56
Do we have anything else on this section on the on our discussion on the audit plan?

 **Lewis Naylor** 1:54:05
Now.

 **mary Fertig** 1:54:06
OK, I'm gonna move on to the next thing. Hang on, go back to my agenda here.
And.

 **Lewis Naylor** 1:54:16
ED.

 **Mayersohn, Robert** 1:54:16
So just a question, Mary, you can go back, but I just want to clarify. So this is going to the school board on Tuesday.
Correct.

 **Mark Magli** 1:54:27
Yes.

 **Mayersohn, Robert** 1:54:28
and then they'll sit there and say, we approve it or add this or add that. Will it be coming back to us at all?

 **Mark Magli** 1:54:34
Yes, it's my plan to bring it back to the next meeting. So again, I'm not looking at the next meeting, to be fair. We saw how time can be and we have a full agenda already. But if there's things that, you know, I will transmit to you if there are things that the board wanted changed or whatever be the case, and I'll share that with you.

 **Mayersohn, Robert** 1:54:35
Okay.

Okay.

Okay, is this is this a time certain?



Mark Magli 1:54:54

And then...

I don't believe so.



MR Mayersohn, Robert 1:55:01

Can we make it a time certain if any of the Audit Committee members want to attend?



Mark Magli 1:55:07

I can check into that.



MR Mayersohn, Robert 1:55:09

I mean, I would I would think that, because we used to have it when we presented the Audit Plan and Mark, you know this years ago, it was more of the Chair presented kind of a wrap up of, you know, what we've achieved and the success we've had and what we did.

and then presented the audit plan.



Mark Magli 1:55:31

So you.



MF mary Fertig 1:55:31

which I would like to see us go back to. We did that once a year, generally in August, and I feel like that was a much better format than what we, how it's evolved.



Mark Magli 1:55:38

Right.

So as a part of this one, that's why I wanted to include status, the status quarterly report in this to show what's been done to date. Obviously, we're hoping that more will be completed by

the end of June, even after the committee meeting that we have, and we will be bringing this in final in the end of later part of July to.

MR Mayersohn, Robert 1:56:11
MM.

 **Mark Magli** 1:56:12
The board itself, so...

Depending on the dates and how they line up and all of that, the idea was that we need to get the plan to you guys and draft and get any input we could, and then start to work through the board. We're in a tight constraint, a little bit tighter than normal, based on a number of different factors, but partly

Dave leaving, Mister Rhodes leaving, and.

and then the volume of things that we had coming forward. So, and again, we have a very full June agenda and we'll get through all of that and we'll proceed with whatever they're going to say. We're going to have to adjust to and provide it to them in final. So that, again, that happens at, but we were already planning. One of the things was to incorporate sort of a, Nakia has been doing the trending thing, which we've all

MR Mayersohn, Robert 1:56:49
Hi.
MM.
MM.

 **Mark Magli** 1:57:04
felt is a very valuable tool and we want to do that in a multitude of areas to be able to show that and potentially will compile it in a more broader sense overview. But that was the based on our discussion, mary. That's why I included that progress report in this report so that people could see where we were.

LN Lewis Naylor 1:57:23
NM.

MF mary Fertig 1:57:29
Thanks, Mark. That's great. Okay, if we can go to the next item, which is dates for

meetings, and I have a request right off. Is it possible to change August to August 13th?



Mark Magli 1:57:52

It's possible for me.



mary Fertig 1:57:54

Yeah.

Is it how does anybody else feel about that?



Mayersohn, Robert 1:57:56

You're saying, you're saying change from the 20th, change from the 20th to the 13th?



mary Fertig 1:58:01

Yeah.



Mayersohn, Robert 1:58:02

Yeah, I'm good at this point. I'm not in Tallahassee for them, so I'm good.



Mariah Rabideau, District 6 1:58:04

I'm good. I can do that.



mary Fertig 1:58:08

Yeah.

We will be honored to have you there. Okay. Is there anybody have any comments on the dates as a whole?

Okay, great. Well, that was fast.



Mark Magli 1:58:24

Oh, may I add one? May I add one more thing just in case?



Mayersohn, Robert 1:58:25

Bye.

 **mary Fertig** 1:58:27
Yes.

 **Mark Magli** 1:58:29
So, as you know, I've been asked to engage an external auditor relative to the referendum.

 **Mayersohn, Robert** 1:58:31
No.

 **Mark Magli** 1:58:35
And I have...
The idea would be, again, if this is not possible, then...
And I don't want to take more time, more of your time ever than we ever need to, but that report should be coming in in July. And based on the time sensitivity of it all, MM.
Would it be possible to have a...
special meeting, unplanned special meeting to accommodate that.

 **mary Fertig** 1:59:08
I feel like it's important and we need to just put it on the calendar. Do you have any idea when it'll be coming?

 **Mark Magli** 1:59:14
I know when they say they're going to deliver the report, but that's preliminary. So we're looking at like the second week of July.

 **mary Fertig** 1:59:23
Okay.

 **Mariah Rabideau, District 6** 1:59:24
Yeah, preferably not the first week of July.

 **Lewis Naylor** 1:59:27
Technically, we can't we can't meet during July, right?

 **Mark Magli** 1:59:27
No, I would, I would, I.

 **Mariah Rabideau, District 6** 1:59:29
Yeah.

 **mary Fertig** 1:59:31
We can if we get permission.

 **Lewis Naylor** 1:59:33
If we get permission, right?

 **mary Fertig** 1:59:35
Is my understanding.

 **Mark Magli** 1:59:36
I will work on all of that and I think that, you know, the board is the board has asked for this. So I know they want it as soon as we can have it. And I had to be realistic with people to do this. But I also wanted to speak with this group because I would like to put it through.

 **mary Fertig** 1:59:42
I would like to.

 **Mayersohn, Robert** 1:59:44
MM.

 **Mark Magli** 1:59:54
for your approval.

 **mary Fertig** 1:59:54

So if we were to put something on the week of July, well, I guess that we could do it anytime from Monday the 13th through Thursday the 16th. How are you all? How are people at those times?

 **Mariah Rabideau, District 6** 2:00:15

Would we be doing it virtual like this or in person? Do we know?

 **mary Fertig** 2:00:18

Well, to vote on it, we're gonna have to be in person, but if we can get six of us there in person, everybody else can be on virtually.

 **Mariah Rabideau, District 6** 2:00:23

Okay.

I can be in person.

 **Lewis Naylor** 2:00:28

What?

Why, why don't we send out an email to everyone?

 **murieltheophin.atilus** 2:00:31

I'm good.

 **Mark Magli** 2:00:34

We can do that.

 **mary Fertig** 2:00:34

Okay.

And just for getting stuff on the ballot market and for what has to happen, I think that's really important. Can you make the request?

 **Mark Magli** 2:00:44

That that's.

I sure can. And that's why I wanted to speak to you before I did that, because obviously, you know, the earlier we can bring forth the information, the better it is, I think.

MF **mary Fertig** 2:00:58

Okay.

Okay, and then we hopefully six of us gather and we will, anybody else can be on virtually.

So, OK, what are we down to? We are down to...

What have I left here?

And if.

To the calendar, we'll just bring that forward. And then our agenda planning log, you can look on there, you can see what we have planned for the 18th, which is kind of a lot.

 **Mark Magli** 2:01:37

That is a lot.

MF **mary Fertig** 2:01:39

Yeah.

So we'll just plan a solid 3 hours on that. I would just say...

MR **Mayersohn, Robert** 2:01:47

Is there anything, is there anything, yeah, is there anything on here that we can, and this just may get back to the, you know, organizing of the agenda, anything that we can push back?

MF **mary Fertig** 2:01:58

MM.

Yeah. I was going to say if we had to have a special meeting, the 7 and 8.

MR **Mayersohn, Robert** 2:02:08

Or even have, or even have it, I mean.

Yeah, but even if we're having a meeting in July...

MM.

not make exclusively for the referendum, just include some of this other stuff that we may be able to push back.



Mark Magli 2:02:25

I contemplated that and I certainly can look at it closer. The issue being for us is year end closing as best we can on where we are relative to like our internal stuff from property and internal funds. You know, internal funds has already met their percentage goal, but we would like to be as close to being completed as



Mayersohn, Robert 2:02:32

Wright.



Mark Magli 2:02:46

reasonably speaking. By the same token, as we set our goals moving forward on that, potentially, I mean, some of those, number five and six have been long ongoing, so I wouldn't want to wait on bringing those forward. We could potentially consider moving #3, but we haven't seen



Mayersohn, Robert 2:02:46

Wright.



Mark Magli 2:03:07

something with construction in the minute. So I can certainly look to...



mary Fertig 2:03:10

Yeah, I think we should, Mark, I think we bring it forward and if we have a problem, we have the backup meeting in July.



Mark Magli 2:03:19

Yeah, I think, you know, that's what we can do.



mary Fertig 2:03:20

And that would that should get us to get everything to the board in a timely manner.



Mark Magli 2:03:28

and relative to even like this plan, you know, I have to have it to you in May, and they have to have it by July. So, that's part of where we are with that and the requirement.

And then, you know, next year we'll be on top of it, you know, evaluation and so forth. So, anyway, we'll look, I'll see where I can move that. The bylaws, by the way, I did speak about

To.

The General Counsel and.

and the chief of staff have asked that we hold for a minute on that because she's looking to go through all of it and try to address them all so that we can, essentially, she would like to see that all the bylaws can be addressed at one time rather than sporadically. So that's on this because it keeps getting pushed.

but that's probably not something that we'd speak with in June anyway, so.

 **Lewis Naylor** 2:04:18

Do our current bylaws state, because I think the template stated that bylaws were good for two years.

And I don't know if our current bylaws.
were revised to match that template.

 **Mark Magli** 2:04:34

I'll have to look at that. I know I've been having this discussion since probably two months about when we can get this done and move forward. So I'll advise you as soon as I get that information.

 **Lewis Naylor** 2:04:49

Wright.

 **mary Fertig** 2:04:49

Okay, and Lew, I think we did, I think we finally finished most everything, and then we've just been waiting, but...

I'll work with Mark on that before the next meeting.

 **Mayersohn, Robert** 2:05:03

Yeah, even if the bylaws have been revised, they never went before the board for final approval. So.

 **mary Fertig** 2:05:10

And we are, we're not alone in that. I mean, the other advisories, a lot of them are really, you know, I'm not going to use the word complaining, but have raised it.

MR **Mayersohn, Robert** 2:05:10

And they're still...
Right, yeah.

 **Mark Magli** 2:05:21

No, and that's what was, that's why I said immediately I knew based on what I had been, you know, Mr. Rhodes had shared with me was that you guys had already kind of done some of the work on that, but I immediately went to them to say, what's the timeline on their review and what they're doing, but I'll follow up on it.

MF **mary Fertig** 2:05:39

Okay. All right. Anything else? Members' comments?
Muriel, did you have something you wanted to share?

M **murieltheophin.atilus** 2:05:48

Yes, I do. Thank you. And also, before I share it, I just want to piggyback on what Mariah said as far as the communication. If we can really probably do a parent university on that, for sure, because that's definitely something that, you know, parents are not aware of as far as which the which way to go or whom to which department to go to to go ahead and give their complaints. But as far as that, I'm sorry, I'm going through my notes.
MM.
I wanted to, I would like to make a motion to have the audit committee look into Coconut Creek compliance with SAC and staff regarding their government with the governance requirements and financial transparency, especially to be compliant with the statute 1001.
which ensures schools properly maintain agendas, minutes, rosters, and voting records. SAC spending aligns with needs to align with the school improvement plan. And so I definitely think that's a big thing. And so school recognition funds, accountability funds,
Or class wallet spending.

MF **mary Fertig** 2:07:06

Okay, because we are virtual, I don't think we can do a motion, though I know Bob said, Bob, you told us recently that we could. Do you want to?

MR **Mayersohn, Robert** 2:07:16

Well, well, well, I mean, look, my take on it is we can...

It doesn't, the Constitution doesn't, I don't want to get into a long detail, but the Constitution doesn't prohibit anybody from having a virtual meeting. What had happened was when we were in COVID, we talked about these virtual meetings. The district asked the Attorney General for an opinion and the Attorney General provided an opinion saying,

No, you can't have a virtual meeting. So therefore, I mean, the County has virtual meetings. And I say the County, Broward County has groups that do virtual meetings. But according to the district and district previous general counsel, we were prohibited from doing that. So

You know, it's you could do whatever you want until it's legally challenged.

MF **mary Fertig** 2:08:09

Okay, let's do this. I hate to wait, but can you send the written motion to Mark and then let's just put it on the next agenda.

MR **Mayersohn, Robert** 2:08:10

Yeah.

M **murieltheophin.atilus** 2:08:21

Okay, I can definitely do that. Just a question.

MF **mary Fertig** 2:08:23

If that's okay, because they've told us we can't vote when we're virtual. I, and again, I think it's, you know, ridiculous, but am I allowed to say that? But

MR **Mayersohn, Robert** 2:08:33

Wright.

Sure, you can say whatever you want.

MF **mary Fertig** 2:08:36

It's still America, right? Okay. But I, but that's what they're going to tell us.

MR **Mayersohn, Robert** 2:08:38

You're the Chair.

 **Mark Magli** 2:08:41

I.

M **Mariah Rabideau, District 6** 2:08:45

I was just curious.

M **murieltheophin.atilus** 2:08:45

No, I can absolutely email it to Mark. Oh, I'm sorry, go ahead, Mariah.

M **Mariah Rabideau, District 6** 2:08:48

No, sorry, Mariah. I was just curious because that's because there is already a line item in Mark's plan. Is it something that we could just ask him to commit to covering that school along with whatever other schools were on the list in the year?

M **murieltheophin.atilus** 2:09:05

Well, my question would also be with that, I was going to ask if it can actually be priority because, you know, new chairs or new officers are coming into play for the 26-27 school year and need to know exactly where they stand.

So I'm not sure if that can be done.

LN **Lewis Naylor** 2:09:25

I just have a question. I was just the proper venue for that.

Or should I go through advisory?

MF **mary Fertig** 2:09:33

No, go ahead. Keep going.

M **murieltheophin.atilus** 2:09:35

Well, they've actually been brought through advisory.
and also to the School Improvement Department.



Mark Magli 2:09:45

So if I may, relative to it, based on hearing...
more than just Coconut Creek and a lot of the concerns relative to this. We did
include it as a line item in the plan. The schools, as they would be selected, would not
be targeted based just on that because, of course, there's a number of considerations
in schools.

200 and plus of schools that may have the same sort of concern.

My concern is only that if we're going to specifically get involved with naming the
one school only and worse yet to try to get it in preparation for what the transition
might be, the proper thing would be to get that information. Now, I think you've
expressed to me that

they're not complying with that. One of the concerns was that were those items
requested via public record request? And if the proper channels were followed
through to make sure that you could get that information relative to the individual
schools. Again, looking in the concept of the committee in general is
finding subject matter in areas that we want to look at, not necessarily specific
schools that way. I worry when we do that, that that becomes a different.

A different review, and I would like, I would like to get the committee's opinion on
that.



Mariah Rabideau, District 6 2:11:09

Yep, Mark.

Yeah, Mark, I think the public records request is a really good idea. And Muriel, the
reason I say that is because



Mary Fertig 2:11:16

So, Muriel, have you made a public records request?



Mariah Rabideau, District 6 2:11:20

Yeah.

MF **mary Fertig** 2:11:22
You have, and they have not responded.

M **Mariah Rabideau, District 6** 2:11:25
Muriel's muted.

M **murieltheophin.atilus** 2:11:26
Correct.

MF **mary Fertig** 2:11:27
Oh.
Okay.

 **Mark Magli** 2:11:30
And that was through communications, who now has it. It used to be risk management, who managed that area, but I don't know when that transition took place.

MR **Mayersohn, Robert** 2:11:39
Make a public records request.

M **Mariah Rabideau, District 6** 2:11:41
Yeah, because there are legal requirements right within that. I mean, I've made public records requests myself for my own school's interest and it's not, you know, answers tomorrow, but it is the full breadth of whatever you're asking.

MR **Mayersohn, Robert** 2:11:42
MM.

MF **mary Fertig** 2:11:42
Yeah.

M **Mariah Rabideau, District 6** 2:11:59
That's a good ave.

MF **mary Fertig** 2:11:59

Well, actually, it's supposed to be within a reasonable time. If somebody needs a form, I'm sure we can supply that to them.

So, but I understand Mark's point. If we're going to go ahead and do the audit on this, we don't want to upfront mention one school or another.

MR **Mayersohn, Robert** 2:12:20

The other.

MF **mary Fertig** 2:12:20

I'm assuming, Mark.

MR **Mayersohn, Robert** 2:12:22

Yeah, this just brings up mary and this is again, I don't know if it's an Audit question, but the interesting part in the sense of this redefining schools, schools that are closing.

Where does their, I mean, if they have a sack and their sack has money, where does that money end up going if it should be following the students? Does it go to the school that they would be going to or does it go back into the district general fund? Just, I mean, again.

 **Mark Magli** 2:12:55

If you're at...

LN **Lewis Naylor** 2:12:56

Is it follow? Does it follow the student or is the student count just the method for generating the dollar amount?

MR **Mayersohn, Robert** 2:13:04

Well, there's no more dollars generated, but in essence, if they have a balance, does that money then say, well, the school is closed and they're closing out and it goes to the district? Or is the intent for it being that it was provided for the students at that school, you know, for a school improvement plan, whether it be improving attendance, reading and writing, you know, whatever it may be, math,

science, should that follow in theory to the school that the students are attending, or should, that's, you know, and again, it's not written.

LN **Lewis Naylor** 2:13:34

Ohh, yeah, absolutely.

MF **mary Fertig** 2:13:38

Alright, I think, I think Nakia might have an answer for us.

MR **Mayersohn, Robert** 2:13:42

Okay.

MM.

NG **Nakia N. Gouldbourne** 2:13:51

how to do it, but one of the things that we have said that we do need to ask them their plan for when they're closing schools for things such as internal funds, like those schools have money, how are they going to redistribute those funds? And so the same would be true if we're going to do an audit of SAC funds is that we would have to ask them what their plan is and how they're doing that, and then we can compare that to what the statutes are.

MR **Mayersohn, Robert** 2:14:06

I.

NG **Nakia N. Gouldbourne** 2:14:14

and include those things in the audit for that year. But we would have to ask them how this is something they should have in their consideration. So that's something that we were going to ask for internal funds. So now that you guys are asking, you know, we should also ask them how what's their plan for those funds as well.

MR **Mayersohn, Robert** 2:14:30

Yeah.

Now, good point, even with the internal funds. I mean, you have something that's in trust, you know, where does it go?



Mark Magli 2:14:33

Thank you.



Mary Fertig 2:14:33

Okay.



Mark Magli 2:14:43

We'll follow up on that.

KK.



Mayersohn, Robert 2:14:51

Mr. De Meo changed his name from Karen to Anthony.



Mark Magli 2:14:55

MM.



Mary Fertig 2:14:56

Okay, anything else that we want to talk about today?



Mark Magli 2:15:05

I want to thank you all for reassembling. I know we got short on time last time and we accomplished A lot today. I appreciate all your input. It's very important and you know, I take it.

with great regard relative to what we're able to accomplish and incorporate, but I take it all under advisement for sure. I think you realize that, and even seeing the plan, you know that I've been listening and working on things that make sense.

Hopefully we can continue to do that. It's very important to set the foundation this way, but I appreciate you reassembling for us like this.

You guys are a very important group, so...

Thank you.



Mary Fertig 2:15:43

Okay, does anyone have anything else or are we, we can't really vote, but are we in agreement that we auto adjourn? Oh, I know what I need to ask you. I've got to write

up a report for the board. What happened at the auditor selection committee meeting last week?



Mark Magli 2:15:47

Yeah.

So while we've been on discussion, I had the legal team reaching out to me because I put an urgent call in to get follow up on where we stood on that particular section of the solicitation. So they put it through, they released it with the idea that if they had to make an amendment,



Mayersohn, Robert 2:16:18

No.



Mark Magli 2:16:23

based on the inquiry relative to the participation, participation, 4.3.4, I think it was, minority, women, business, whatever, that they would get back to me and we would go out there to amend it, but they've released it, published it. So they're on par for that. I will follow up, and when I get off this call, I am going to be on the call up there to see where they are with that.



Mayersohn, Robert 2:16:30

Done book.

No.



Mark Magli 2:16:51

because it was coming through while we've been on a teleconference.



Mary Fertig 2:16:56

Can you send me 3 lines to include in the board report? Or 2, whatever. Okay.



Mark Magli 2:17:00

Sure.

Hey.



Mayersohn, Robert 2:17:03

Yeah, yeah, Mary, one of the one of the concerns that at least I brought up was, I think it's Senate Bill 1134, which talks about school districts, not school districts. It specifically says,

MF **Mary Fertig** 2:17:15
I.

MR **Mayersohn, Robert** 2:17:21
municipalities and counties not being able to use funding for DEI. There's some concern whether or not the intent of that is for any governmental agency, or it's just specifically targeted for counties and municipalities. So on one breath, you hear districts and special school districts and special districts are exempt from that. On the other hand, you hear that, no, they're all, it's all part of local government and nobody's exempt. So. Not wanting to inquire to the Attorney General what they think, but... It's not, and it doesn't take plus, doesn't take effect until January 1st, 2027.

MF **Mary Fertig** 2:18:13
Okay.

AM **Anthony De Meo** 2:18:15
I think that's 27, right, Bob?

MR **Mayersohn, Robert** 2:18:17
MM.
Yeah.

AM **Anthony De Meo** 2:18:20
Yeah, but we have a, it's a three-year contract, so it would be covered. And there is a corollary bill that does cover school districts that says you can't fund the education of DEI. And I've talked to some people and they're

MR **Mayersohn, Robert** 2:18:24
Wright.

AM **Anthony De Meo** 2:18:37

They think that the state is going to come down on the side of applying no.
no DEI in contracts.

So that's where we're at. We're waiting for an opinion on that, right, Bob?

MF **mary Fertig** 2:18:52

Ohh.

MR **Mayersohn, Robert** 2:18:55

Yeah.

AM **Anthony De Meo** 2:18:56

Yeah.

MF **mary Fertig** 2:18:57

Okay, well I guess when we meet again, hopefully we have something.

MR **Mayersohn, Robert** 2:18:58

Yeah.

MF **mary Fertig** 2:19:06

Huh?

 **Mark Magli** 2:19:06

You, you will definitely have something shortly, I hope. I hope right this afternoon, so.

MF **mary Fertig** 2:19:09

Yeah.

MR **Mayersohn, Robert** 2:19:12

Yeah, there were, and the other thing is there were some changes that we made to
dates of the RFP. One of the things was required that a company that's bidding,
because it used to be that you could do things virtually, and the requirement is now
you have to come in person.

MF **mary Fertig** 2:19:33
Huh, okay.

MR **Mayersohn, Robert** 2:19:38
And I believe the intent, I believe the intent of that was that you wouldn't want a company from Chicago bidding on something without having an office and understanding Broward County.

MF **mary Fertig** 2:19:39
MM.
Local count, yeah, okay.

MR **Mayersohn, Robert** 2:19:51
Yeah.

MF **mary Fertig** 2:19:52
Okay, well I will look forward to that, Mark. Anything else anybody has?
Okay.
I.

MR **Mayersohn, Robert** 2:20:04
I make a motion to not adjourn.

 **Mark Magli** 2:20:07
Yeah.
No.

MF **mary Fertig** 2:20:10
Ewan, you're not making a motion to adjourn.

MR **Mayersohn, Robert** 2:20:12
I'm not, I'm not making a motion to adjourn, but I'm suggesting.



mary Fertig 2:20:15

You're just saying it's lunchtime and we need to go.



Mayersohn, Robert 2:20:18

Yes.



mary Fertig 2:20:19

Okay. All right. Thank you everybody for coming and.

We will see you on June 18th.

And we'll be sending updates before that.

Does that sound right, Mark?



Mark Magli 2:20:36

KK.

Yes, ma'am.



mary Fertig 2:20:40

Okay, thank you.



Mark Magli 2:20:41

Thank you very much, folks.



Mariah Rabideau, District 6 2:20:42

Thanks all. Have a great week.



Mayersohn, Robert 2:20:43

Bye.



Elena Pritykina 2:20:44

Have a good afternoon.



Anthony De Meo 2:20:44

Thanks, everyone. Bye-bye.



Jennifer Harpalani 2:20:45

Thank you.



Nakia N. Gouldbourne 2:20:46

Thank you.



Elena Pritykina 2:20:46

Ryan.



Bryan Erhard stopped transcription